

REPORT



MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1876-77



Calcutta:

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1878.

FINANCIAL DEPARTMENT.

MUNICIPAL—No. 2998

CALCUTTA, { DATED THE 20TH JULY } 1878.
 { ISSUED THE JULY }

FROM D. BARBOUR, Esq.,

Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

SIR,

WITH reference to the Resolution of the Government of India in the Department of Revenue, Agriculture, and Commerce, No. 1-27, dated the 27th March 1872, I am directed to submit, for the information of His Excellency the Governor-General in Council, the following report on Municipal taxation and expenditure in the Lower Provinces of Bengal during the Financial year 1876-77, together with classified statements showing the income and expenditure of the Municipalities, Unions, and Stations for that year, prepared in accordance with the instructions contained in letter No. 2-81, dated the 8th August 1876, from the same Department.

2. *Calcutta Municipality.*—The administration of the Calcutta Municipality during the greater part of the year 1876 was in the hands of the Justices appointed under the old law. The new Corporation, as constituted by Act IV (B.C.) of 1876, came into existence in the month of October of that year. The Corporation is composed of 72 Commissioners, of whom 48 are elected and 24 appointed by Government. The Chairman and Vice-Chairman are also Commissioners *ex-officio*. The elections were held on the 1st September 1876. There was no contest in 8 out of the 18 wards, but the Hindoo inhabitants, who were induced by active canvass to come forward to vote, took a more active part, though probably no greater interest in the proceedings than any other class of the community, as will be seen from the following table:—

Sect or Nationality.	Number of persons qualified for election.	Number of persons who appeared for registration as being qualified for election.	Numbers qualified to vote.	Number who appeared for registration as qualified to vote.
Hindooes	4,008	368	8,917	4,556
Mahomedans	527	27	1,290	289
Europeans and Eurasians	1,612	60	2,228	186
Others	673	...	1,033	12

Many of the ablest and most useful members of the old Municipality shrank from undertaking a public canvass—a proceeding not unnaturally distasteful to many native gentlemen and entirely opposed to native feeling. Nearly all the European members avoided candidature, and showed an unwillingness to serve even as nominated members. At the present time it is found impossible to induce European gentlemen to join the Municipality, and the result is that the administration of the capital of India is rapidly passing into the hands of such of the native inhabitants as care to undertake a canvass, and of the 24 Government nominees who, if the present disinclination of the European inhabitants to serve continues, will before long also be entirely native. This result of the attempt to introduce what is miscalled a representative system of administration into the town is much to be deplored, but was precisely what was

foreseen by the opponents of the system. The office of the Chairman of the Corporation was held by Sir Stuart Hogg from the 1st January to the 13th November 1876, and from that date to the close of the year by the present Officiating Chairman, Mr. C. T. Metcalfe.

3. *Finance*.—The total ordinary income of the Municipality for the town of Calcutta during the year 1876-77, as will be seen from the Statement No. 1 hereto annexed, amounted to Rs. 28,56,929. Of this sum, Rs. 20,31,850 were realized from the rate levied on houses and landed property, and from the police, water, and lighting rates. The receipts on account of licenses on professions, trades, and callings amounted to Rs. 2,52,980, and those from taxes on carriages, horses, carts, and hackeries to Rs. 1,64,247. The balance, Rs. 4,07,852, was made up of miscellaneous items, such as rent of markets, fines, and receipts on account of conservancy and slaughter-houses. The balance of the previous year was Rs. 9,86,034. The aggregate amount at the disposal of the Commissioners was therefore Rs. 38,42,963.

4. The expenditure of the year amounted to Rs. 28,98,445, and was incurred under the following heads:—

	Rs.
Interest on and repayment of debt	10,40,947
Establishment and collection charges	3,10,921
Conservancy and cleansing	2,12,885
Police	3,51,555
Lighting	2,20,731
Construction and maintenance of roads	3,42,670
Water-supply	1,93,100
Sanitary and Charitable Institutions	24,052
Watering of roads	38,746
Buildings	28,079
Drainage works	37,057
Miscellaneous, including registration of births and deaths	97,702
Total	28,98,445

Total receipts	Rs. 38,42,963
Total expenditure	28,98,445
Balance	9,44,518

Deducting this sum from the total receipts, there remained at the close of the year under review a balance of Rs. 9,44,518 as shown in the margin.

5. *Capital Account*.—The receipts on capital account amounted to Rs. 4,78,820 and consisted of the following items:—

	Rs.
Loan from Government for extension of drainage	2,39,400
Ditto ditto for additional filters	1,45,000
Sale of surplus lands	43,948
Miscellaneous	28,303
	4,56,651
Contribution from revenue for re-payment of market loan	22,169
	4,78,820

Store and Advance Account—

The net receipts under store and advance accounts amounted to	2,37,246
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The expenditure under Capital account was Rs. 6,23,095 debitable to the following heads:—

	Rs.
Drainage works	1,99,478
Purchase of land for new roads and drainage	2,74,782
Construction of new filters at Pultah	1,13,576
Additions to markets	12,757
Ditto to office building	233
	6,00,926
Re-payment of market loan	22,169
Total	6,23,095

8. *Loans.*—The total loan liabilities of the Corporation at the close of the year 1876 amounted to Rs. 1,50,67,395, bearing annual interest amounting to Rs. 7,34,269, and involving an annual contribution of Rs. 2,76,908 to the Sinking Fund, and of Rs. 23,178 for re-payment of the market loan. On the 31st December 1876, the total amount at the credit of the Sinking Fund was Rs. 23,57,592, and the total amount re-paid in liquidation of the market loan of Rs. 13,00,000 was Rs. 77,605, thus reducing the loan to Rs. 12,22,395.

9. *Collection of Rates.*—The collecting agency was during the year placed on a new footing. Salaried collectors, with a subordinate establishment of municipal servants, were substituted for a collector who was paid by commission, and who made his own arrangements for collecting the rates. Under the new law, which came into force on the 1st July, the police and lighting-rates became payable in advance, so that the demand for the year on account of these rates included five quarters instead of four. Although the demand was thus enhanced, and in spite of some difficulty arising from the new practice of charging the water-rate, now payable by occupiers and not by owners of premises, in the same bill with the police and lighting-rates, the collections under these heads were satisfactory. They amounted in both cases to 88 per cent. of the demand, as against 87 per cent. realized in 1875. The house-rate assessment was one per cent. lower than in the previous year. Under this head also the collections were one per cent. on the demand in excess of the amount realized in 1875. The collections of the water-rate were less satisfactory, as under the new law the rate is ordinarily leviable from occupiers, and not from owners as before, and some difficulty has been found in realizing the rate due from occupiers who have vacated premises, leaving the public demand unsatisfied. Under section 99, too, the municipality can only require the owner to pay one-fourth of the water-rate recognized as his share when the premises have been unoccupied during an entire quarter. When, therefore, premises happen to have been occupied for any part of the quarter, and unoccupied for the remainder, no portion of the occupier's share of the water-rate at all can be realized from the owners for the period of vacancy.

10. *Roads.*—The cost of the repair of roads exceeded the budget estimate of Rs. 3,00,000 by Rs. 20,380. This was owing to the postponement of the drainage works for 1875-76 till after the year 1876 had commenced. The result was that some of the operations had to be conducted in the rains, and the cost of road-scraping was considerably enhanced. The greater part of the stone metal used was obtained from the Rajmehar quarries. This indigenous stone has been found to be better adapted for resistance to heavy traffic than imported stone ballast.

11. *Water-supply.*—The daily average number of gallons of filtered water supplied to the town was 6,541,154, an increase of 335,612 gallons over the daily average of the previous year. Of the four additional filters at Pultah, for which the Government last year sanctioned a loan of Rs. 1,45,000, three have been completed since the close of the year. The supply was extended to 705 additional houses, and two hydrants were placed near the river-bank for the supply of the shipping. The quality of the water supplied was excellent.

12. *Drainage.*—Three-quarters of a mile of brick sewers and ten miles of stone sewers were laid down during the year. The construction of a mile more of masonry sewer will complete the drainage system. Of pipe sewers, however, 87·84 out of 135·17 miles projected have still to be laid down. It is of much importance that this great work should be rapidly pushed on to conclusion. The condition of the open drains which still remain to be re-placed requires serious attention; and until these receptacles of stagnant filth are filled or covered up, much discomfort and ill-health must be caused. As many as 2,503 premises were connected with the sewers during the year. This is a satisfactory result, and its good effects will be more marked when the extension of the water-supply renders complete and constant flushing practicable.

13. *Conservancy.*—The conservancy of the town was generally well attended to. The old system of tollah melters, which was not very satisfactory, was superseded since the close of the year by one more suited to the requirements of the town and more capable of effective control.

14. *Sanitation.*—An interesting feature in the year's administration was the subjection of the town to careful sanitary examination at the hands of the Health Officer, who instituted particular inquiries, investigated the general sanitary

history of the town, and collected statistical data on a sound principle. It has long been a matter of perplexity that, while the death-rate of Calcutta has been so low as to give it a high place for salubrity among the great cities of the world, it was well known that it contained large areas which presented conditions of filth, overcrowding, and bad ventilation, which ought *prima facie* to lead to very different results. The first special inquiry held by Dr. Payne into an outbreak of cholera suggested the solution of this anomaly, and the results of the census, which was taken immediately afterwards, confirmed his conclusions. It was found that only 28 per cent. of the inhabitants of Calcutta were born in the town, while the number of males, as compared with females, was 262,455 to 146,581. The town population therefore is not one of local growth. The great mass of the male population is composed of migratory labourers and artisans, who visit Calcutta for a time and return to their homes periodically. The females, on the other hand, though in many cases they move with the males, are more or less a fixed population. This is made clear by the statistics of the female population. Considerably less than half of the women in Calcutta are returned as married, while the number of widows and of women not described is nearly as large as that of the married females.

The men for the most part are enabled, by the temporary nature of their connection with Calcutta, to betake themselves to their homes when they are attacked by any but immediately prostrating sickness. Except, therefore, from acute diseases, such as cholera, only a small proportion of males actually die in the town. This theory accounts for the remarkable difference in the male and female death-rate among both Hindus and Mahomedans. The ratio of male deaths to every 1,000 of population is 28·2 and 22·8, and that of female deaths 36·7 and 41·3 respectively. It may be considered, therefore, as established that the hitherto recorded death-rate among Hindus and Mahomedans in Calcutta, even so far as the figures are accurate, fails to convey a correct view of the healthiness or unhealthiness of the city.

15. *The Census.*—The census of the town was taken on the 6th April 1876, under the supervision of Mr. H. Beverley, whose services were placed by Government at the disposal of the Justices for that purpose.

In taking the census, recourse was had to the agency of the police, assisted by a large number of paid enumerators, as this was found to be the least expensive, and at the same time most effective, mode of conducting the census of so large a population as that of Calcutta composed of different races. The subjoined table gives the number of the Town, the Fort, and the Port:—

		Males.	Females.	Total.
Town of Calcutta	...	262,455	146,581	409,036
Fort William	...	2,408	395	2,803
Port of Calcutta	...	17,643	53	17,696
Total	...	282,506	147,029	429,535

The following table shows the number of people of each religion inhabiting the town of Calcutta:—

RELIGION.		POPULATION.		
		Males.	Females.	Total.
Hindus	...	177,582	100,642	278,224
Mahomedans	...	88,539	35,017	123,556
Christians	...	13,661	10,224	23,885
Other religious persuasions	...	2,724	1,146	3,870
Total	...	282,506	147,029	429,535

16. *Births.*—In 1876 there were 7,453 births registered in Calcutta. The following table gives the necessary details:—

RACES.					Number of births.
Non-Asiatics	...	...	...	...	292
Mixed races	...	...	...	...	575
Hindus	...	...	...	...	4,596
Mahomedans	...	...	...	...	1,963
Others	...	...	...	...	27
Total	...	...	...	...	7,453

This yields a birth-rate of 17·3 per 1,000 of population.

17. *Deaths.*—The following table shows the mortality among the different races:—

RACES.	DEATHS.			RATIO OF DEATHS PER 1,000 OF POPULATION.		
	Males.	Females.	Total.	Males.	Females.	Combined.
Non-Ariatic	171	86	257	28.2	12.8	22.2
Mixed races	376	271	647	50.2	46.9	48.5
Hindus	6,007	2,695	8,702	22.2	20.7	21.5
Mahomedans	2,020	1,446	3,466	22.2	41.3	28
Totals	7,474	5,448	12,922			

Calcutta is really more healthy for Europeans than even these figures show. They include deaths among sailors, due, not to the effects of the climate, but to exposure and reckless excess. Not a single death occurred among men of this class in the Presidency Jail during the year. Among those in the shipping, however, the death-rate was 51 per 1,000. The death-rate among the troops in the Fort was only 7 per 1,000. Leaving the shipping population aside, a rate of 18 per 1,000 is obtained for male residents of the white races. It is true that the great bulk of the European population of Calcutta is composed of persons at the middle periods of life; and from this it is sometimes argued that a favourable death-rate is necessarily to be expected. It is forgotten, however, that, if the very advanced ages are little represented, so is the period between 10 and 20 years, when the death-rate in England is lowest. The death-rate among European females in Calcutta is very low, and the healthiness of young European children is remarkable. In the European Female Orphan Asylum, where the mean daily number of children maintained is 60, there have been only three cases of fatal illness during the last nine years. But it must at the same time be remembered that many persons suffering from serious and often fatal diseases are sent under medical advice to Europe, and thus reduce the rate of mortality to an extent which vitiates comparisons drawn with European towns. On the whole, however, it may be inferred from the figures that the European quarter of Calcutta is very salubrious, and the climate distinctly favourable to European life. The mixed races form the most stable portion of the population. Their death-rate per mille is 48.5. In mortality from cholera and in infant mortality—perhaps the only two cases in which a fair comparison can be made—their death-rate is below that of the natives. It must also be recollected that many Eurasians are housed and live as carefully as Europeans. There can be no reasonable doubt that the true native death-rate considerably exceeds that of these mixed races, and the Health Officer places it so high as 50 per thousand.

18. *Municipalities in the interior of Bengal.*—The new Municipal Act V (B.C.) of 1876 came into force on the 1st July 1876. It repealed all the old Acts relating to municipalities, and consolidated their provisions into one single Act. It classified the several municipalities in the province into four distinct grades, and gave power to the Lieutenant-Governor to transfer a municipality from one class to another, or to withdraw a municipality from the operation of the Act.

19. *Number of Municipalities.*—Including the Suburban Municipality, the number of municipalities of the various grades in the interior of Bengal during 1876-77 was as follows:—

First-class municipalities	...	...	24
Second-class municipalities	...	...	97
Unions under Chapter III of Act V (B.C.) of 1876	...	...	70
Stations under Chapter IV of the Act	...	...	2
Total	...	...	193

The number of municipalities of the first class remained the same as in the preceding year. But two new municipalities were added in the second-class

by the raising of the unions of Kheerpoy and Ramjeebunpore in the district of Midnapore to the status of second-class municipalities. There was also an increase of two in the number of unions. The second-class municipality of Chenaree in Shahabad was reduced to the position of an union under the new Act, and the union of Julpigoree, which was created in January 1876, was brought into full operation during the year under review. There was also a decrease of one in the number of unions, caused by the withdrawal of the village of Patookhally in Backergunge from the operation of Chapter III of the new Municipal Act, but the orders were not carried into effect till after the close of the year. The number of stations remained the same as in the previous year.

20. *Constitution of Committees.*—The constitution of Committees of the several municipalities was as follows:—

Municipalities.	1876-77.				
	Europeans.	Natives.	Officials.	Non-officials.	TOTAL.
First-class	170	273	155	293	448
Second-class	283	900	326	846	1,173
Unions	12	601	24	489	519
Stations	14	8	4	18	23
Total	465	1,690	509	1,646	2,155

Compared with the figures of last year, there was an increase of 227 in the number of Municipal Commissioners. The increase occurred both in the number of European and of Native Commissioners, being an addition of 60 to the number of the former and of 167 to that of the latter. The attendance of Commissioners at the meetings of the Committees was on the whole regular, and many evinced a fair amount of interest in the affairs of their respective municipalities.

21. *Elective system.*—The elective system was in operation in the municipalities of Burdwan and Serampore in the Burdwan Division, and in Kishnaghur in the Presidency Division. The number of elected Commissioners in the three municipalities was 42. In Burdwan and Kishnaghur the elective system worked fairly. In Serampore the experiment has been very unsuccessful owing to party feuds. But in all, the meetings were punctually attended, and interest was shown in the work of the municipalities.

22. *Municipal Benches.*—Municipal benches were established in almost all the first-class municipalities and in many of those of the second-class. The system of making Municipal Commissioners Honorary Magistrates for the trial of conservancy cases under the Municipal and Police Acts has given them importance in the eyes of the people, and the position of Municipal Commissioner is much valued in consequence. The following table shows the work done by these benches:—

Number of cases instituted during the year	...	6,408
Number of cases in which processes issued	...	6,174
Number of persons against whom processes were issued	...	7,175
Number of persons who appeared to answer the charges	...	7,222
Number of persons convicted	...	5,331

23. *Assessments.*—Revised assessments were made in the following municipalities: in Boidobatty, Bhuddessur, and Kotrung in the district of Hooghly, in Bankoora and Bishenpore in the district of Bankoora, and in Lalbagh in the district of Moorsheadabad. In Dinapore a fresh assessment was made before the beginning of the year by the Ward Committees according to the means of the tax-payers. The subject of the re-assessment of the town of Dacca, which was originally assessed in 1864, was discussed by the Municipal Commissioners of the town, but the work was not completed during the year. It was also proposed to raise the assessment by half per cent, i.e. from seven and a half to eight per cent., with a view to assist the Mitford Hospital Fund. In the town

of Naraingunge the assessment was revised during the year, but the result of this will be shown in the report for 1877-78.

The assessment of the town of Furreedpore was also revised, and the non-official Commissioners rendered valuable assistance in the work, as well as in the disposal of objections preferred against the assessment.

In the town of Commillah, in the district of Tipperah, the tax levied was changed from a rate on houses to an assessment according to the circumstances of the people and the property to be protected.

In the town of Arrah an increase of Rs. 2,338 to the income from house-rate was obtained by a revised assessment of the town under the new Act. In the town of Purneah a revision of the tax was begun, but not completed during the year. In Balasore an additional sum of Rs. 819 was levied by the assessment of booths and stalls erected by traders for the sale of rice, the trade in which was unprecedentedly active during the cold weather of 1876-77. The whole town was also re-assessed, but the re-assessment came into force after the close of the year.

24. *Fresh imposts levied during the year.*—During the year the provisions of the new Municipal Act relating to the registration of carts, and the levy of a tax on carriages, horses, and animals, were introduced into the municipalities of Rampore Beaulah, Bankoora, Barripore, Rajpore, Nattore, and Deoghur; but the orders were not carried into effect till after the close of the year. In Raneeingunge, Bussirhaut, Goberdanga, and Badooria fees for the registration of carts were ordered to be imposed, but no realizations were made during the year.

25. *Rectification of municipal boundaries.*—The boundaries of the town of Madaripore, a second-class municipality in the district of Furreedpore, and a place of considerable trade in Eastern Bengal, were revised during the year, and two villages which were adjacent to it were included within its limits. Revised boundaries were also prescribed for the second-class municipality of Bansbariah in the district of Hooghly, and for the union of Kissengunge in Purneah.

26. *Income.*—The receipts of the different classes of municipalities, unions, and stations under each head of income were as follow:—

HEADS OF RECEIPT.	FIRST-CLASS MUNICIPALITIES.		Second-class Municipalities.	Unions.	Stations.	TOTAL.
	Suburbs of Calcutta and Howrah.	In the interior.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rate upon owners according to the yearly value of houses and lands owned by them	3,96,193	3,78,876	...	...	...	7,75,069
Tax upon occupiers of holdings according to circumstances	...	...	4,32,913	1,19,450	10,979	5,52,340
Tax upon carriages and animals	37,706	44,194	4,408	979	968	88,184
Fines and fees	14,504	19,188	7,895	1,068	976	43,579
Pounds, ferries and tolls	9,584	1,05,818	30,273	12	...	1,46,677
Rent of houses, gardens, &c.	804	36,964	7,589	3,730	...	38,107
Other sources	1,64,783	69,801	21,331	10,963	1,384	3,67,923
Total	6,32,513	6,38,951	4,94,408	1,28,210	20,306	18,99,388

There was an increase under each of the first three heads which comprise taxation proper, as compared with the receipts of the previous year. The total increase under these heads amounted to Rs. 42,997, the figures being Rs. 14,13,993 against Rs. 13,70,996. The total income of all the municipalities also exceeded that of the previous year by Rs. 42,595, the figures being Rs. 18,99,288 against Rs. 18,56,693. The increase was owing chiefly to increased income from house-rate in the municipalities of Howrah, the Suburbs of Calcutta, Dacca, Burdwan, Midnapore, Hooghly, Darjeeling and Arrah. The amount of increase in each is shewn below. There was a decrease under this head in Serampore, and in almost all the first-class municipalities in the Patna and Bhagulpore Divisions. There was also an increase of Rs. 8,484 under the head of tax on carriages and animals in the Suburban

and Howrah Municipalities, being Rs. 5,895 in the former and Rs. 2,589 in the latter:—

NAME	Income from house-rate.		
	1876-77.	1875-76.	Increase.
	Rs.	Rs.	Rs.
Howrah	1,53,848	1,46,146	7,702
Suburbs of Calcutta	2,41,345	2,40,377	968
Dacca	51,452	38,228	13,224
Burdwan	37,602	36,963	639
Midnapore	13,457	11,607	1,850
Hooghly	23,769	17,526	6,243
Darjeeling	7,271	5,400	1,871
Arrah	11,876	9,538	2,338
Total increase	.....	.....	34,895

27. *Total sum available.*—Adding the net balance of the previous year, amounting to Rs. 4,37,808, to the income of the year under review, the total sum which was available for expenditure by the various municipalities was Rs. 23,37,096. Deducting the total expenditure during the year, which amounted to Rs. 18,56,640, as shown below, the balance at its close, after taking into calculation the opening and closing deficit balances, was Rs. 4,73,998.

28. *Expenditure.*—The following table shows the several heads under which expenditure was incurred in the municipalities, unions, and stations during the year:—

HEADS OF EXPENDITURE.	FIRST-CLASS MUNICIPALITIES.		Second-class municipalities.	Unions.	Stations.	Total.
	Suburbs of Calcutta and Howrah.	In the interior.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishments, including collection charges	72,719	61,108	58,372	15,411	5,348	2,10,965
Police	97,458	1,33,522	1,94,734	64,743	3,652	5,24,109
Conservancy	74,909	1,10,879	60,870	12,621	4,312	2,52,491
Roads	1,45,558	1,44,703	99,574	37,548	5,318	4,11,759
Lighting	47,014	12,349	202	7	.....	60,631
Buildings	4,004	20,580	3,374	3,244	108	31,947
Works of public utility	66,933	57,272	45,865	9,890	680	1,79,656
Registration of births and deaths	2,347	1,620	1,345	152	62	5,236
Miscellaneous, including interest on, and re-payment of, debt	1,18,912	41,661	19,079	4,378	2,226	1,81,156
Total	6,34,195	6,13,189	4,73,796	1,26,800	19,710	18,56,640

The expenditure thus amounted to Rs. 18,56,640 against Rs. 18,78,261 in the previous year, the result being a decrease of Rs. 21,621. This was chiefly owing to decreased expenditure in first-class municipalities, which amounted to Rs. 42,618; but, on the other hand, there was an increase of Rs. 20,997 in the expenditure of all the other classes.

29. *Establishment and Collection charges.*—The total expenditure under the head of establishment proper exceeded that of the previous year by Rs. 8,056, the figures being Rs. 1,60,468 in 1876-77 against Rs. 1,52,412 in 1875-76. The increase occurred in all divisions, except the Presidency Division. But there was a decrease of Rs. 2,054 under the head of collection charges, which amounted to Rs. 50,487 in 1876-77 against Rs. 52,541 in 1875-76.

30. *Police.*—The total cost of maintaining the police force employed in the various municipalities, unions, and stations during the year was Rs. 5,24,109 against Rs. 5,21,844 during the previous year, showing an increase of Rs. 2,265. The increase was in the Presidency, Rajshahye, and Dacca Divisions. It amounted on the whole to Rs. 8,471, but there was a corresponding decrease of over Rs. 6,200 in the other divisions. A large portion of the income of municipalities is still expended in the maintenance of police, leaving in many cases but a small balance available for conservancy and for sanitary improvements. The proportion of the annual income absorbed by the police was as follows:—In first-class municipalities 20·77 per cent; in second-class municipalities 39·38 per cent; in unions 50·42 per cent; in stations 18·07 per

cent.; in all grades of municipalities taken together a general average of 27·60 per cent. The expenditure per head of population on account of police in the municipalities of the different grades was as follows:—In first-class municipalities three annas and five pies; in second-class municipalities two annas and seven pies; in unions two annas and two pies; in the stations four annas and three pies; in all the municipalities taken together the incidence was two annas and ten pies.

31. *Conservancy and cleansing.*—The total amount expended under this head during the year was Rs. 2,52,491 against Rs. 3,13,036 during the preceding year, showing a decrease of Rs. 60,545. The decrease was most marked in the Presidency Division, being Rs. 67,049. In the Burdwan and Chittagong Divisions there were decreases of Rs. 1,047 in the former and Rs. 7,132 in the latter. The total decrease was therefore Rs. 75,228, but there was a corresponding increase of Rs. 14,683. The largest increase was in the Patna and Dacca Divisions, where it amounted to Rs. 5,416 and Rs. 5,398 respectively. In Rajshahye also there was an increase of Rs. 1,964. In the Bhagulpore Division the expenditure was Rs. 1,452 more than in the previous year.

The following table shows the proportion of the total income spent under the head of conservancy in the municipalities of the different divisions:—

DIVISIONS.	In first-class municipalities.	In second-class municipalities.	In unions.	In stations.	In all classes of municipalities taken together.
	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.*
Burdwan	15·40	10·94	·78	.....	16·01
Presidency	11·09	8·18	13·9	.....	10·64
Rajshahye and Cooch Behar ...	20·81	0·89	86·74	.....	19·23
Dacca	29·88	14·03	9·04	.....	21·38
Chittagong	34·25	11·84	.....	.....	21·95
Patna	13·94	10·79	13·19	.....	13·10
Bhagulpore	14·28	9·89	·18	21·34	14·45
Orissa ... ..	.....	8·78	6·18	.....	8·23
Chota Nagpore ... ..	.....	17·60	17·40	.....	17·67
Percentage of expenditure on conservancy in each class of municipality in the province.	14·90	10·08	9·84	21·34	13·29

In the Suburban Municipality better conservancy arrangements were introduced. The night-soil was regularly removed by the servants of the municipality. The hallalcoore system of house scavenging is proposed to be introduced in this and the Howrah Municipalities, with a compulsory cess to be levied on the annual valuation of holdings for the service. With this object an Act (No. VI of 1878) has lately been passed by the Bengal Legislative Council to provide for the cleansing and construction of latrines in first class municipalities. No application for the extension of the Act, however, has yet been received from any of the municipalities.

The provisions of Part VII of the new Municipal Act were extended

In the Burdwan Division.

Howrah.
Ootparah.
Midnapore.

In the Presidency Division.

Suburbs of Calcutta.
Berhampore.
Khalisahar.
Santipore.

In the Rajshahye and Cooch Behar Division.

Darjeeling.
Bogra.
Sherepore.
Natore.
Dinagpore.
English Bazar.

In the Dacca Division.

Dacca.
Burrial.
Madaripore.

In the Patna Division.

Patna.
Arrah.
Gya.
Muzafferpore.
Durbhunga.
Buxar.
Sasaram.
Dumraon.

In the Bhagulpore Division.

Bhagulpore.
Monghyr.

In the Orissa Division.

Cuttack.

In the Chota Nagpore Division.

Hazaribagh.

during the year to the municipalities named in the margin, and bye-laws were framed and passed for the municipalities of Dacca, Patna, Arrah, Bhagulpore, Monghyr, Sahelgunge, and English Bazar, Maldah.

30. *Roads.*—The total expenditure on roads during the year amounted to Rs. 4,11,759 against Rs. 4,09,750 in the previous year, showing an increase of Rs. 2,009. Petty repairs of almost all the existing

roads, bridges, and culverts were effected in most of the first and second-class municipalities and in the stations. In the town of Bhuddesour, a second-class municipality in the district of Hooghly, the construction of a metalled road

from the river bank to the railway station was undertaken, and the Government of Bengal contributed a sum of Rs. 5,000 for the purpose; but the work had not been completed at the close of the year.

32. *Local improvements and works of public utility.*—Under this heading is included the expenditure for the purposes stated in the margin. In almost all the principal municipalities of the first-class and in a few of the second-class the watering of roads was carried out. The largest amount under this head was spent in the Suburban, Howrah, Patna, Mozufferpore, Dacca, and Burdwan Municipalities. Under the head of drainage works, Howrah and Darjeeling spent the largest amounts. Under water-supply the largest amount, viz. Rs. 23,287, was spent by the Suburban Municipality. It was spent in improving a tank for the supply of wholesome drinking water for the people of Bhowanipore and the neighbouring places. But the demand of the people in this respect is so large that the provision of one or two tanks here and there does not meet their want. Arrangements are now in progress for the extension of the metropolitan water system to the Suburbs. A scheme for increasing the water-supply of the Municipality of Darjeeling was also under consideration during the year. A loan of Rs. 40,000 was granted by Government to the municipality for this purpose and for improving the drainage of the station.

	Rs.
Watering roads ...	38,740
Drainage works ...	18,883
Water-supply ...	27,076
Public Works, including gardens, &c. ...	31,380
Sanitary and charitable establishments ...	44,868
Education, Science and Art ...	21,013
Total ...	1,79,458

Very little progress was made during the year in completing the water-works of the Dacca Municipality, but since the close of the year they have been completed. Nawab Abdool Gunny and his son Nawab Ashanoollah made a further donation of Rs. 20,000 for this purpose in commemoration of the assumption by Her Majesty of the title of Empress of India. Contributions were made by almost all the first-class municipalities towards the support of charitable dispensaries and the promotion of vaccination. Grants for the maintenance of schools were also made by many of them. In the town of Cuttack the new market was completed during the year through the liberality of Baboo Baidynath Pundit, Rai Bahadoor, a zemindar of the district, who contributed a sum of Rs. 1,000 for this purpose.

In Tumlook, a second-class municipality in the district of Midnapore, a municipal market was opened during the year, and the provisions of Part IX of the Municipal Act were extended to it. This part of the Act was also extended to the Suburbs of Calcutta, to Dacca, Arrah, Gya, Sasseeram, Monghyr, Cuttack and Darjeeling.

33. *Miscellaneous.*—Under this head the following items are included:—

	Rs.
Miscellaneous ...	1,68,313
Contributions to Local Funds ...	1,480
Interest and re-payment of debt ...	11,368
Total ...	1,81,166

The largest amount, viz. Rs. 1,01,540 under this head, was incurred in the Suburban Municipality in the payment of the wages of sweepers and other establishments employed for the removal of night-soil from houses and for the pay of the establishment for the inspection of jute-warehouses. The remainder of the sum was made up of small items of expenditure on account of contingencies and other casual expenses.

34. The receipts and expenditure shown in this report will not agree with the corresponding figures of the revenue and finance accounts, because certain municipalities bank with the Bank of Bengal and its branches, and consequently their receipts and expenditure do not pass through the accounts of the public treasuries.

Nor was there a perfect system in force during the year under review for securing agreement between the accounts of municipalities, as shown by the Accountant-General, and the accounts kept by the various municipalities. The

Accountant-General is, however, at present arranging for the completion of a system of check intended to secure perfect agreement, and the question of the audit of municipal accounts is being considered by Government. There is no reason why complete agreement should not be secured in future years; but the analysis and examination of the municipal accounts extending over so many years is necessarily a work of time.

I have the honor to be,

SIR,

Your most obedient servant,

D. BARBOUR,

Offg. Secy. to the Govt. of Bengal.

FORMS Nos. I AND II.

Calcutta Municipal Returns for the year 1876-77.

FORM No. I.—Statement showing the Income of the Municipality

1	2	3	4	5	6								7	8							
NAME OF DISTRICT.	Serial number of municipality.	Name of municipality.	The Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								Balance of previous year, including value of stores in hand, &c.	INCOME DURING THE YEAR, FROM OCTOBER.							
					a	b	c	d	e	f	g	h		a	b	c	d	e	f	g	h
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.		Class I. (Articles of food or drink for men or animals.)	Class II. (Animals for slaughter.)	Class III. (Food, clothing, and wages.)	Class IV. (Building materials.)	Class V. (Drugs, gums, and spices.)	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Fuels.)
													Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PURBANS ...	1	Calcutta. ...	IV (B.C.) of 1876 ...	420,536	2	24	48	74	10	53	17	67	9,80,036	.....	.....	.....	.....	.....	...	...	...

FORM No. II.—Statement showing the Expenditure of the Municipality

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	Serial No.	Name of municipality.	Balance from previous year, including value of stores in hand, &c.	Income during the year.	EXPENDITURE							
					Interest on debt.	Fixed office establishment.	Collection of octroi.	Collection of other taxes and sources of income from special establishment of new office in unutilized.	Conservancy and draining.	Police.	Registration of births and deaths.	Licencing.
PURBANS	1	Calcutta	Rs. 9,80,036	Rs. 28,50,929	Rs. 7,49,106	Rs. 2,57,019	Rs.	Rs. 53,968	Rs. 2,12,843	Rs. 3,51,533	Rs. 1,814	Rs. 2,00,751

the Town of Calcutta during the year 1876-77.

9	10	11	12	13	14				15	16	17	18	19	20	21	22	23	24
Tax on houses and land.	Receipts from licenses on trades, professions, and callings.	Wheel-tax or other form of receipts from carriages and other vehicles, including tolls.	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY.)				Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal duties reduced to light-duties.	Grants-in-aid from Provincial or Local Funds.	Total income of year, exclusive of balance.	Total, including balance.	Incidence of taxation (column 15) per head of population.	Incidence of income shown in column 21 per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
98,025	2,52,980	1,44,247	There is no separate account kept by the municipality for tax on animals.				3,47,213	2,35,048	5,12,665	24,40,077	1,64,300	33,150	2,30,590	...	23,55,929	28,42,903	6 17	0 10 5

REMARKS.

the Town of Calcutta during the year 1876-77.

14	15	16	17	18	19	20	21	22	23	24	25	26
TOTAL.												
Construction and maintenance of roads.	Watering.	Drainage works.	Water-supply.	Buildings.	Other public works, similar improvements, sanitary and other charitable establishments, libraries, schools, &c.	Education, and art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Re-payment of debt.	Total.	Balance carried over from previous year.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,43,670	58,746	37,637	1,03,100	28,078	7,779	24,622	88,700	...	2,92,782	25,96,412	9,44,511	

REMARKS.

FORM No. I.

Statement of Income of First Class Municipalities in Bengal for the year 1876-77.

FORM No. I.—Statement of Income of First Class

District.	Serial number of municipal body.	Name of municipality.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								Balance from previous year.	INCOME DURING THE YEAR FROM OCTOBER.								
														a	b	c	d	e	f	g	h	
					a	b	c	d	e	f	g	h										
				Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	European.	Natives.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
Burdwan	1	Burdwan	Act V (B.C.) of 1874.	51,288	8	4	13	10	8	11	7	13	806	.....	.....	.....	.....	.....	.....	.....
Midnapore	2	Midnapore		51,691	6	15	.....	19	9	10	8	11	4,178	.....	.....	.....	.....	.....	.....	.....
Hooghly	3	Hooghly and Chinsurah.		34,781	4	13	.....	16	6	10	8	11	8,341	.....	.....	.....	.....	.....	.....	.....
	4	Serampore		34,440	4	8	10	21	6	17	7	10	6,526	.....	.....	.....	.....	.....	.....	.....
5	Ooterpah	4,889		4	9	.....	13	8	6	4	9	7	790	.....	.....	.....	.....	.....	.....	.....
Howrah	6	Howrah	Total	33,599	12	39	18	50	18	36	18	36	11,089	.....	.....	.....	.....	.....	.....	.....
			Ditto	97,781	4	18	.....	30	8	15	16	6	14,127	.....	.....	.....	.....	.....	.....	.....
Divisional Total				226,101	33	88	27	108	27	71	45	63	26,730	.....	.....	.....	.....	.....	.....	.....
24-Parganas	7	Suburban	Ditto	267,140	11	30	.....	41	15	26	17	24	36,181	.....	.....	.....	.....	.....	.....	.....
	Nuddes	8		Krishnaghar	30,750	4	3	10	21	8	13	6	13	10,760	
		9	Santipore	35,846	5	12	.....	17	6	12	4	13	4,068	.....	.....	.....	.....	.....	.....	.....
	10	Ranaghat	5,588	5	13	.....	15	6	9	6	11	1,952	.....	.....	.....	.....	.....	.....	.....	.....
Total				64,423	14	24	10	63	19	34	16	30	16,540	.....	.....	.....	.....	.....	.....	.....
Jeoree	11	Jeoree	Ditto	8,183	5	10	.....	13	7	8	9	9	4,883	.....	.....	.....	.....	.....	.....	.....
Divisional Total				829,784	30	64	18	109	41	86	27	72	59,463	.....	.....	.....	.....	.....	.....	.....
Darjeeling	12	Darjeeling	Ditto	7,068	4	12	.....	18	3	11	15	1	- 279	.....	.....	.....	.....	.....	.....	.....
Dacca	13	Dacca	Ditto	69,813	4	16	.....	22	4	18	9	13	11,501	.....	.....	.....	.....	.....	.....	.....
Tipperah	14	Comillah		13,848	5	10	.....	13	5	8	7	6	1,777	.....	.....	.....	.....	.....	.....	.....
Divisional Total				82,160	7	26	.....	35	9	26	16	19	13,278	.....	.....	.....	.....	.....	.....	.....
Chittagong	15	Chittagong Town.	Ditto	30,006	8	16	.....	18	5	13	7	11	3,378	.....	.....	.....	.....	.....	.....	.....
Palna	16	Palna	Ditto	155,461	3	24	.....	27	12	15	9	18	19,055	.....	.....	.....	.....	.....	.....	.....
	Gya	17		Gya	66,643	1	12	13	4	9	3	10	27,807	
	Shahad	18		Arrah	30,346	2	11	13	6	7	8	7	2,948	
	Monterpore	19		Monterpore	50,323	6	18	20	7	13	5	12	9,099	
	Durbhanga	20		Durbhanga	50,600	4	13	17	4	13	6	11	10,193	
21	Chupra	44,287	3	15	.....	17	6	12	4	18	8,026	.....	.....	.....	.....	.....	.....	.....	.....	.....
Divisional Total				366,860	14	23	.....	107	38	60	33	74	78,215	.....	.....	.....	.....	.....	.....	.....
Monghyr	22	Monghyr	Ditto	59,686	3	17	.....	20	8	12	10	10	9,195	.....	.....	.....	.....	.....	.....	.....
Bhagulpore	23	Bhagulpore		80,078	3	10	.....	19	6	10	8	13	2,691	.....	.....	.....	.....	.....	.....	.....
Farrukh	24	Farrukh		16,907	3	15	.....	18	6	10	6	9	9,080	.....	.....	.....	.....	.....	.....	.....
Divisional Total				146,653	9	46	.....	55	20	35	25	25	19,857	.....	.....	.....	.....	.....	.....	.....
GRAND TOTAL				17,05,117	80	317	48	649	156	593	176	172	+ 1,05,668 - 279	.....	.....	.....	.....	.....	.....	.....

Municipalities in Bengal for the year 1876-77.

10	11	12	13	14	15				16	17	18	19	20	21	22	23	24	25
Tax on houses and land.	Residents from houses on lands.	Wharf-tax or other form of tax on boats, carts, and other vehicles, excluding tolls.	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Total income from taxation.	Rest of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal works rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (population) per head of population.	Incidence of income shown in column 25 per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
37,082	215	2,542	1,465	2,141	...	...	...	...	48,815	775	391	5,198	7,569	600	56,166	59,659	1 6 4	1 15 8
15,407	64	1,079	530	48	...	...	...	...	16,187	111	245	2,112	...	...	17,755	21,053	0 7 8	0 9 0
25,709	1,365	1,470	575	5,014	...	...	...	...	33,194	390	783	1,339	107	...	36,961	39,303	0 14 10	1 0 0
36,242	905	1,608	...	3,532	...	...	...	...	50,386	1,000	485	2,538	159	...	51,445	53,973	1 1 2	1 4 7
3,900	42	355	...	275	...	...	...	...	4,972	...	350	384	...	...	5,806	6,060	1 0 10	1 8 4
47,911	2,311	3,433	875	6,881	...	...	...	...	65,051	2,870	1,617	4,249	316	...	71,012	82,071	0 15 10	1 3 0
1,53,848	5,381	6,438	...	4,830	...	...	...	...	1,68,648	804	1,231	17,908	...	2,749	1,94,400	2,04,588	1 11 11	1 15 8
3,52,878	6,171	13,395	2,569	16,880	...	...	...	...	3,92,740	4,069	5,074	29,546	7,708	4,346	3,41,896	3,71,749	1 4 10	1 8 4
2,41,346	5,251	31,207	...	4,785	...	...	...	...	2,92,618	...	2,451	1,42,068	...	...	4,38,064	4,60,288	1 1 7	1 10 4
13,631	313	...	...	1,640	...	...	...	...	15,585	1,670	394	1,410	...	...	18,678	20,458	0 0 1	0 11 4
11,000	173	361	...	1,725	...	...	...	...	13,310	...	65	1,170	...	...	15,048	15,146	0 7 7	0 8 4
4,107	53	272	478	3,430	...	...	...	...	3,294	41	64	15	...	...	5,414	5,896	0 14 10	0 15 1
29,397	545	878	474	6,063	...	...	...	...	37,407	1,711	921	2,613	...	...	43,123	56,472	0 9 8	0 19 5
7,465	...	...	...	3,870	...	...	...	...	11,333	...	76	1,040	...	...	12,440	17,531	1 6 2	1 8 5
2,75,005	6,797	31,840	478	15,128	...	...	...	...	3,31,438	1,711	2,648	1,46,638	...	...	4,82,633	5,42,638	1 0 1	1 7 9
7,371	...	...	985	...	...	...	...	...	8,356	14,847	605	5,823	1,360	...	33,778	33,778	1 2 7	3 8 4
31,432	214	6,664	...	14,390	...	...	...	...	72,740	1,917	763	6,823	...	...	82,272	88,573	1 0 0	1 5 0
6,469	...	...	...	...	...	...	...	...	8,406	...	77	1,710	97	...	10,301	12,078	0 10 4	0 13 8
49,990	214	6,694	...	14,390	...	...	...	...	81,187	1,917	860	6,342	97	...	92,578	1,03,051	0 15 9	1 2 0
10,808	...	1,460	...	5,878	...	...	...	...	18,246	429	199	8,672	...	...	22,480	25,728	0 16 8	1 1 8
82,977	216	6,704	7,006	10,925	8,050	...	...	...	99,278	633	2,254	2,805	...	5,000	1,00,890	1,19,645	0 9 8	0 10 4 2
31,855	60	...	...	1,144	...	...	...	...	33,040	1,658	1,772	1,116	...	...	37,686	55,061	0 8 61	0 6 7 2
11,306	...	...	...	...	...	...	...	...	11,976	1,237	730	861	...	...	14,174	16,422	0 4 9 1/2	0 5 0
11,147	...	...	...	16,783	...	...	...	...	36,930	720	105	1,280	...	...	39,065	38,038	0 11 4	0 12 2
17,128	...	...	...	...	...	...	...	...	17,350	470	118	...	...	...	17,937	38,079	0 8 3 3	0 5 7
16,330	...	...	...	7,900	...	...	...	...	24,080	...	722	283	...	...	25,035	54,690	0 8 3 9	0 8 7
1,31,214	445	6,794	7,900	64,682	3,060	...	...	...	1,98,073	4,448	6,104	6,780	...	5,000	2,14,878	2,92,560	0 7 2 2	0 8 7
15,746	607	1,038	693	9,100	...	...	...	...	22,764	377	661	650	...	...	27,472	36,008	0 6 10	0 7 4
10,950	281	2,160	910	10,306	...	...	...	...	24,017	...	802	1,500	...	...	25,579	25,256	6 5 8	0 5 10
6,137	...	3,747	1,668	...	...	...	...	...	14,647	...	30	2,659	...	...	15,510	21,004	0 16 6	0 15 6
83,243	888	7,548	3,398	10,405	...	...	...	...	94,348	377	195	2,955	...	...	98,663	98,900	0 7 0	0 7 6
7,75,480	15,317	67,335	14,304	1,18,402	3,060	...	...	...	9,39,307	27,798	10,075	2,08,925	9,033	9,946	12,56,466	14,60,132	0 13 1	1 9 8

REMARKS

FORM No. I.

Statement of Income of Second Class Municipalities in Bengal for the year 1876-77.

Municipalities in Bengal for the year 1876-77.

10	11	12	13	14	15			16	17	18	19	20	21	22	23	24	25	
Tax on houses and lands.	Receipts from licenses on trades.	Wholesale or other form of receipt from carriages and other vehicles, carrying the trade.	Tax on animals.	Tolls and ferries.	Tax on persons and property according to their circumstances.			OTHER TAKEN IN DETAIL (as many columns as may be necessary).	Total income from taxation.	Rest of houses, gardens, markets, &c.	Taxes.	Miscellaneous.	Payments for municipal services rendered to individual.	Grants-in-aid from Provincial or Local Funds.	Total income of the year, exclusive of balance.	Total, including balance.	Incidence of taxation (column 19) per head of population.	Incidence of income (column 24) per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Ra.	Ra.	Ra.	Ra.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	Ra.	Ra.	Ra.	Ra.
...	4,908	4,908	4,908	4,908	32	100	88	...	...	...	5,194	5,194	...	...
...	8,796	8,796	8,796	8,796	1	450	533	...	...	...	8,470	8,470	...	...
...	5,317	5,317	5,317	5,317	75	75	53	...	...	...	5,471	5,471	...	...
...	1,842	...	...	...	7,918	9,160	9,160	9,160	22	91	53	...	...	...	9,322	9,322	...	...
...	1,842	...	...	...	25,198	...	...	25,140	153	226	510	...	...	...	27,380	27,380	...	...
...	5,291	...	...	5,291	...	154	64	...	...	...	5,519	5,519	...	...
...	2,065	...	...	2,065	...	56	85	...	...	...	2,365	2,365	...	...
...	7,037	...	...	7,037	...	219	148	...	...	...	8,325	8,325	...	...
...	5,221	...	...	5,221	...	60	207	...	...	...	5,551	5,551	...	...
...	73	...	...	...	2,790	...	...	2,790	235	18	136	...	...	...	3,004	3,004	...	...
...	2,737	...	...	2,737	...	5	450	...	...	...	4,317	4,317	...	...
...	2,709	...	...	2,709	...	8	67	...	...	...	2,776	2,776	...	...
...	2,900	...	...	2,900	...	...	24	...	...	...	3,124	3,124	...	...
...	1,239	...	...	1,239	...	1	22	...	...	...	1,552	1,552	...	...
...	14,032	...	...	14,032	...	256	27	709	...	...	15,649	15,649	...	...
...	2,199	...	...	2,199	...	...	...	...	...	...	2,199	2,199	...	...
...	6,563	...	...	6,563	24	56	150	...	10	...	6,819	6,819	...	...
...	4,440	...	...	4,440	...	15	47	...	...	...	4,511	4,511	...	...
...	2,000	...	...	2,000	...	6	53	...	...	...	2,114	2,114	...	...
...	15,700	...	...	15,700	23	40	230	...	79	10	16,763	16,763	...	...
...	1,515	...	...	...	64,328	...	...	65,643	612	502	1,828	...	79	10	68,561	68,561	...	...
...	17,017	...	...	17,017	...	431	138	...	...	...	18,180	18,180	...	...
...	14,514	...	...	14,514	...	140	119	...	...	...	14,796	14,796	...	...
...	4,407	...	...	4,407	...	21	78	...	...	...	4,477	4,477	...	...
...	9,921	...	...	9,921	21	78	238	...	...	...	10,278	10,278	...	...
...	2,544	...	...	2,544	86	28	1,080	...	...	...	2,652	2,652	...	...
...	4,069	...	...	4,069	...	5	62	...	...	...	4,114	4,114	...	...
...	4,954	...	...	4,954	...	26	7	...	...	...	5,067	5,067	...	...
...	5,511	...	...	5,511	1	21	4	...	...	...	5,537	5,537	...	...
...	3,104	...	...	3,104	...	5	162	...	...	...	3,315	3,315	...	...
...	8,743	...	...	8,743	...	46	46	...	...	...	8,836	8,836	...	...
...	2,065	...	...	2,065	...	15	47	...	...	...	2,114	2,114	...	...
...	2,001	...	...	2,001	...	98	71	...	...	...	2,225	2,225	...	...
...	1,700	...	...	1,700	...	75	25	...	...	...	1,825	1,825	...	...
...	750	...	...	750	...	69	33	...	...	...	823	823	...	...
...	1,315	...	...	1,315	...	56	...	...	...	...	1,369	1,369	...	...
...	1,362	...	...	1,362	...	79	18	...	...	...	1,461	1,461	...	...
...	1,277	...	...	1,277	...	91	7	...	...	...	1,375	1,375	...	...
...	2,398	...	...	2,398	...	80	80	...	...	...	2,584	2,584	...	...
...	2,323	...	...	2,323	...	27	4	...	...	...	2,393	2,393	...	...
...	1,298	...	...	1,298	...	37	30	...	...	...	1,381	1,381	...	...
...	80,508	...	...	80,577	108	940	2,953	...	...	...	83,798	83,798	...	...
...	2,587	...	...	2,587	...	25	389	...	...	...	2,988	2,988	...	...
...	2,643	...	...	2,643	...	61	45	...	...	...	2,707	2,707	...	...
...	2,813	...	...	2,813	...	6	32	...	...	...	2,851	2,851	...	...
...	279	...	...	279	...	...	...	...	...	...	279	279	...	...
...	5,141	...	...	5,141	...	36	10	...	...	...	5,137	5,137	...	...
...	15,875	...	...	15,875	51	31	338	...	...	...	15,760	15,760	...	...
...	1,820	14,890	...	14,900	...	55	1,135	...	...	...	17,398	24,142	...	...
...	3,335	21,798	...	23,133	...	831	2,406	...	...	...	27,775	47,447	...	...
...	9,554	8,553	...	9,507	...	46	12	...	...	...	9,573	3,373	...	...
...	3,766	...	...	3,766	...	1	1,625	...	...	...	4,597	1,465	...	...
...	10,399	44,717	...	55,029	...	8	833	8,553	...	...	68,950	82,214	...	...
...	10,500	1,47,280	...	1,57,780	167	1,210	7,693	...	...	...	1,66,417	2,08,955	...	...
...	1,550	7,659	...	9,140	...	27	400	185	...	...	9,557	9,437	...	...
...	1,728	0,148	...	10,870	...	65	145	11	...	...	11,117	12,828	...	...
...	4,987	...	...	4,897	...	39	194	...	...	...	4,958	6,051	...	...
...	1,728	14,035	...	15,763	...	100	221	61	...	...	16,170	16,359	...	...
...	658	4,910	...	5,568	...	8	35	176	...	...	5,751	6,319	...	...
...	6,263	...	...	6,363	...	...	...	...	...	...	6,321	8,080	...	...
...	603	11,198	...	11,825	...	25	214	...	...	...	12,072	14,949	...	...
...	464	8,137	...	4,331	...	81	905	...	...	...	4,769	7,105	...	...
...	59	4,469	...	5,521	...	17	33	...	...	...	2,801	3,808	...	...
...	545	6,330	...	6,872	...	96	890	...	...	...	7,369	10,905	...	...
...	1,688	294	...	...	5,870	...	...	7,748	...	6	3,388	...	...	...	10,092	13,164	...	...
...	4,953	534	4,453	45,008	...	...	...	51,868	8	368	3,767	177	...	...	56,866	68,974	...	...

FORM No. I.—Statement of Income of Second Class

District.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								Balance from previous year.	INCOME DURING THE YEAR FROM OCTOBER.							
					NUMBER OF MEMBERS OF COMMITTEE.									Class I. Food or drink for men or animals (for slaughter).	Class II. (For cleaning and washing).	Class III. (For cleaning and washing).	Class IV. (For cleaning and washing).	Class V. (For cleaning and washing).	Class VI. (For cleaning and washing).	Class VII. (For cleaning and washing).	Class VIII. (For cleaning and washing).
					a	b	c	d	e	f	g	h									
Dacca	55	Namingsung and Muddungung	V (B.C.) of 1876	10,911	1	0	...	30	1	0	9	7	Rs. 4,187	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	
	56	Furroodpore	Ditto	15,107	1	12	...	13	4	12	1	13	...	...	...	...	...	...	...	...
	57	Malacapore	Ditto	15,047	1	34	...	...	...	...	...	...	Rs. 1,480	...	...	...	...	...	...	...
Backergunge	58	Burrial	Ditto	15,598	9	12	...	16	4	11	8	10	Rs. 3,520	...	...	...	...	...	...	...
	59	Nichitry	Ditto	2,614	1	0	...	...	...	...	...	...	Rs. 408	...	...	...	...	...	...	...
	60	Shukrutry	Ditto	2,961	1	0	...	...	...	...	...	...	Rs. 653	...	...	...	...	...	...	...
Mymensingh	61	Nisacrabad	Ditto	18,843	6	23	...	58	7	21	6	53	Rs. 5,507	...	...	...	...	...	...	...
	62	Shantapore	Ditto	8,253	3	12	...	15	5	10	5	10	Rs. 198	...	...	...	...	...	...	...
	63	Khatrongunge	Ditto	4,098	1	0	...	...	...	...	...	...	Rs. 531	...	...	...	...	...	...	...
Tipperah	64	Shantapore	Ditto	13,557	1	12	...	18	4	9	7	13	Rs. 1,905	...	...	...	...	...	...	...
	65	Shantapore	Ditto	14,312	1	8	...	...	...	...	...	...	Rs. 724	...	...	...	...	...	...	...
	66	Shantapore	Ditto	5,015	1	8	...	...	...	...	...	...	Rs. 1,085	...	...	...	...	...	...	...
Chittagong	67	Cox's Bazar	Ditto	46,250	7	40	...	52	18	38	8	48	Rs. 4,778	...	...	...	...	...	...	...
	68	Nonkhully	Ditto	16,372	1	16	...	14	4	12	...	...	Rs. 120	...	...	...	...	...	...	...
	69	Nonkhully	Divisional Total	114,786	10	123	...	138	57	101	19	119	Rs. 14,856	...	...	...	...	...	...	...
Paima	70	Barh Bazar	Ditto	11,050	2	6	...	8	2	6	1	7	Rs. 2,728	...	...	...	...	...	...	...
	71	Barh Bazar	Ditto	44,298	1	6	...	...	...	...	...	...	Rs. 2,302	...	...	...	...	...	...	...
	72	Jundipore	Ditto	55,345	3	15	...	77	4	15	1	18	Rs. 5,227	...	...	...	...	...	...	...
Shahabad	73	Buxar	Ditto	9,400	2	6	...	10	5	6	1	6	Rs. 994	...	...	...	...	...	...	...
	74	Doonwan	Ditto	13,446	1	4	...	...	...	...	...	...	Rs. 1,167	...	...	...	...	...	...	...
	75	Sawaran	Ditto	17,550	1	6	...	...	...	...	...	...	Rs. 325	...	...	...	...	...	...	...
Moufferspore	76	Hajipur	Ditto	18,023	1	6	...	...	...	...	...	...	Rs. 5,721	...	...	...	...	...	...	...
	77	Jaingung	Ditto	5,071	1	7	...	...	...	...	...	...	Rs. 560	...	...	...	...	...	...	...
	78	Rosorah	Ditto	57,396	5	30	...	55	11	24	9	35	Rs. 8,507	...	...	...	...	...	...	...
Durbhunga	79	Mulhooabue	Ditto	32,300	1	2	...	8	1	2	1	2	Rs. 5,777	...	...	...	...	...	...	...
	80	Mulhooabue	Ditto	12,328	1	3	...	4	1	3	1	3	Rs. 625	...	...	...	...	...	...	...
	81	Mulhooabue	Ditto	34,454	2	6	...	7	2	5	2	5	Rs. 4,902	...	...	...	...	...	...	...
Barun	82	Howlangung	Ditto	10,450	4	10	...	14	4	10	5	9	Rs. 1,564	...	...	...	...	...	...	...
	83	Bewan	Ditto	10,418	4	10	...	14	4	10	5	9	Rs. 9,108	...	...	...	...	...	...	...
	84	Bewan	Ditto	30,670	8	17	...	25	9	16	10	15	Rs. 10,372	...	...	...	...	...	...	...
Chumpran	85	Howlangung	Ditto	13,415	5	7	...	12	0	7	5	7	Rs. 8,493	...	...	...	...	...	...	...
	86	Bewan	Ditto	11,060	4	12	...	10	6	10	8	11	Rs. 2,754	...	...	...	...	...	...	...
	87	Bewan	Ditto	24,514	9	10	...	28	11	17	10	18	Rs. 10,796	...	...	...	...	...	...	...
Bhagulpore	88	Culjog	Ditto	7,312	3	7	...	10	4	6	5	5	Rs. 2,207	...	...	...	...	...	...	...
	89	Dooghor	Ditto	21,853	3	11	...	16	7	7	7	7	Rs. 1,993	...	...	...	...	...	...	...
	90	Dooghor	Ditto	25,595	6	18	...	29	11	15	12	15	Rs. 4,500	...	...	...	...	...	...	...
Sontal Parganas	91	English Bazar	Ditto	321,564	35	103	...	136	48	88	44	82	Rs. 45,904	...	...	...	...	...	...	...
	92	English Bazar	Ditto	5,129	4	11	...	16	6	9	8	10	Rs. 5,071	...	...	...	...	...	...	...
	93	Dooghor	Ditto	4,780	1	19	...	20	8	15	8	17	Rs. 1,450	...	...	...	...	...	...	...
Malda	94	English Bazar	Ditto	12,539	2	9	...	11	2	8	2	9	Rs. 306	...	...	...	...	...	...	...
	95	English Bazar	Ditto	5,568	1	10	...	11	0	8	1	10	Rs. 525	...	...	...	...	...	...	...
	96	English Bazar	Ditto	14,151	3	19	...	22	6	16	3	19	Rs. 681	...	...	...	...	...	...	...
Cuttack	97	Cuttack	Ditto	48,133	4	16	...	20	9	11	5	15	Rs. 7,277	...	...	...	...	...	...	...
	98	Jumra	Ditto	10,730	1	13	...	17	3	14	...	...	Rs. 816	...	...	...	...	...	...	...
	99	Kestrapur	Ditto	10,705	1	13	...	16	9	9	4	10	Rs. 943	...	...	...	...	...	...	...
Balasore	100	Cuttack	Ditto	33,537	6	45	...	61	37	36	9	42	Rs. 1,459	...	...	...	...	...	...	...
	101	Balasore	Ditto	17,510	4	10	...	14	3	11	3	12	Rs. 102	...	...	...	...	...	...	...
	102	Balasore	Divisional Total	61,247	10	55	...	66	30	45	11	54	Rs. 1,450	...	...	...	...	...	...	...
Hazaribagh	103	Hazaribagh	Ditto	11,650	1	20	...	13	7	14	3	18	Rs. 1,293	...	...	...	...	...	...	...
	104	Hazaribagh	Ditto	8,919	1	19	...	11	3	8	...	...	Rs. 956	...	...	...	...	...	...	...
	105	Hazaribagh	Ditto	8,900	1	6	...	7	1	6	1	6	Rs. 861	...	...	...	...	...	...	...
Lohardigha	106	Ranchee	Ditto	38,997	5	30	...	11	8	6	3	8	Rs. 5,096	...	...	...	...	...	...	...
	107	Ranchee	Ditto	12,098	5	11	...	24	8	6	8	8	Rs. 5,417	...	...	...	...	...	...	...
	108	Ranchee	Ditto	5,096	5	18	...	20	6	16	6	18	Rs. 461	...	...	...	...	...	...	...
Singbhum	109	Purulia	Ditto	4,833	1	0	...	7	1	6	1	6	Rs. 435	...	...	...	...	...	...	...
	110	Chyabasa	Ditto	31,472	0	31	...	30	33	37	16	56	Rs. 9,407	...	...	...	...	...	...	...
	111	Chyabasa	Divisional Total	1,196,938	340	858	...	1178	386	840	300	900	Rs. 1,13,929	...	...	...	...	...	...	...

Municipalities in Bengal for the year 1876-77.—(Continued.)

10	11	12	13	14	15				16	17	18	19	20	21	22	23	24	25						
Tax on houses and lands.				Receipts from houses on trade.	Wheel-tax or other form of receipts from carriage and other vehicles, excluding local.	Tax on animals.				Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY.)				Total income from taxation.	Rents of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Total income of the year, exclusive of interest.	Total, including balance.	Incidence of taxation (exclusive of interest) per head of population.	Incidence of income shown in column 21 per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	0,773	...	...	...	0,773	...	...	20	131	...	...	6,930	11,097	0 11	...	...	...	0 10 1	...	
...	1,137	4,192	2,764	...	...	2,764	...	...	80	13	...	...	5,451	6,079	0 9	...	...	...	0 8 3	...	
...	1,137	6,990	...	...	...	8,068	...	...	131	13	...	...	8,287	10,371	0 9	...	...	...	0 6 6	...	
...	1,048	0,073	...	...	...	8,018	12	13	277	92	...	...	8,662	10,688	0 9	...	...	...	0 10 2	...	
...	1,349	1,397	...	...	...	7,332	...	...	...	...	...	...	1,349	1,767	0 7	...	...	...	0 7 1	...	
...	1,048	0,654	...	...	...	10,090	12	13	327	92	...	...	1,352	2,010	0 7	...	...	...	0 7 8	...	
...	1,048	0,654	...	...	...	10,090	12	13	327	92	...	...	1,043	14,410	0 9	...	...	...	0 8 2	...	
...	4,532	...	...	...	...	6,520	...	...	54	105	...	...	6,520	6,099	0 10	...	...	...	0 10 8	...	
...	701	...	...	...	...	701	...	...	...	...	...	...	701	1,202	0 3	...	...	...	0 3 11	...	
...	2,141	...	...	...	...	2,641	...	...	...	...	...	...	2,641	3,925	0 3	...	...	...	0 3 16	...	
...	3,439	...	...	...	...	3,439	...	...	...	...	...	...	3,518	4,254	0 3	...	...	...	0 3 11	...	
...	3,050	...	...	...	...	3,050	...	...	...	...	...	...	3,200	3,183	0 1	...	...	...	0 0 4	...	
...	14,291	...	...	...	...	14,291	...	...	34	352	...	...	15,424	20,212	0 5	...	...	...	0 5 2	...	
...	4,230	...	...	...	...	4,230	...	...	...	...	...	...	4,230	4,230	0 4	...	...	...	0 3 4	...	
...	2,182	41,788	...	...	...	43,946	12	204	853	99	...	...	45,868	60,180	0 6	...	...	...	0 6 4	...	
...	80	1,802	2,311	...	...	...	1,801	2,311	21	97	...	...	1,882	3,018	0 0	...	...	...	0 0 9	...	
...	80	2,311	...	...	...	...	2,311	...	...	...	...	...	2,983	3,280	0 7	...	...	...	0 10 0	...	
...	80	4,113	...	...	...	...	4,172	...	...	...	...	...	4,403	6,079	0 7	...	...	...	0 8 4	...	
...	5,440	13,767	...	...	...	5,440	14,767	704	3,868	...	...	16,122	20,653	0 11	...	...	...	0 6 82	...	
...	10,803	...	...	...	...	10,803	10,203	704	3,034	...	...	23,704	28,981	0 5	...	...	...	0 10 92	...	
...	1,235	6,520	...	...	...	1,235	6,520	...	...	...	...	1,239	2,318	0 0	...	...	...	0 1	...	
...	5,559	...	...	...	...	5,559	...	...	...	...	...	5,579	5,662	0 5	...	...	...	0 5 6	...	
...	0,112	...	...	...	...	0,412	2,590	150	201	...	...	0,401	10,224	0 8	...	...	...	0 12 0	...	
...	1,225	...	...	...	...	1,225	...	...	...	...	...	1,225	1,063	0 10	...	...	...	0 10 10	...	
...	16,971	...	...	...	...	16,971	2,540	230	2,534	...	...	22,124	30,031	0 4	...	...	...	0 8 0 2	...	
...	4,871	2,301	...	...	...	4,771	2,301	...	5	...	...	4,570	7,533	0 3	...	...	...	0 3 84	...	
...	2,301	2,301	0 2	...	...	...	0 2 0	...	
...	6,724	...	...	...	...	6,872	...	...	...	...	...	6,877	10,870	0 7	...	...	...	0 3 21	...	
...	3,092	8,610	...	...	...	3,092	8,610	...	82	...	...	3,174	4,138	0 1	...	...	...	0 4 0 25	...	
...	0,711	...	...	...	...	0,711	...	...	...	...	...	0,590	12,704	0 5	...	...	...	0 3 57	...	
...	0,590	17,202	0 1	...	...	...	0 5 22	...	
...	1,000	4,013	...	...	...	8,043	...	...	...	...	...	8,123	10,150	0 7	...	...	...	0 8 8	...	
...	2,830	...	...	...	...	3,820	...	...	...	...	...	2,850	5,268	0 4	...	...	...	0 7 7	...	
...	4,900	9,908	...	...	...	10,908	...	...	...	...	...	10,982	31,718	0 7	...	...	...	0 7 18	...	
...	2,090	...	...	...	...	2,090	103	55	8	...	...	2,817	4,628	0 4	...	...	...	0 7 70	...	
...	6,705	...	...	...	...	6,705	...	...	...	...	...	6,700	8,762	0 5	...	...	...	0 5 0 75	...	
...	8,795	...	...	...	...	8,795	105	110	16	...	...	10,040	13,286	0 1	...	...	...	0 11 51	...	
...	4,091	40,417	...	...	...	40,417	3,380	4,195	5,492	...	...	70,268	1,22,677	0 5	...	...	...	0 10 0 26	...	
...	1,050	...	...	...	...	1,050	...	...	...	...	...	1,050	8,710	0 0	...	...	...	0 5 8	...	
...	3,620	...	...	...	...	2,630	...	...	...	...	...	3,178	4,753	0 4	...	...	...	0 10 7	...	
...	890	4,405	...	...	...	5,665	...	...	...	...	...	6,357	5,911	0 4	...	...	...	0 6 7	...	
...	2,280	...	...	...	...	2,280	...	...	...	...	...	2,194	2,240	0 0	...	...	...	0 11 7	...	
...	620	0,021	...	...	...	7,381	...	...	...	...	...	7,822	7,201	0 1	...	...	...	0 6 9	...	
...	690	10,410	...	...	...	11,100	...	...	...	...	...	12,030	16,169	0 1	...	...	...	0 7 2	...	
...	107	8,610	...	...	...	22,845	...	...	...	...	...	21,244	18,907	0 8	...	...	...	0 9 2	...	
...	1,750	...	...	...	...	1,879	...	...	...	...	...	715	1,500	0 1	...	...	...	0 11 1	...	
...	927	8,010	...	...	...	25,183	...	...	...	...	...	27,610	35,514	0 6	...	...	...	0 5 0	...	
...	4,087	...	...	...	...	4,087	...	...	...	...	...	7,065	6,091	0 0	...	...	...	0 4 4	...	
...	537	8,610	...	...	...	32,360	...	...	...	...	...	31,973	35,654	0 6	...	...	...	0 6 7	...	
...	4,415	...	...	...	...	4,415	980	230	227	...	...	6,174	7,413	0 1	...	...	...	0 8 10	...	
...	3,025	...	...	...	...	3,025	...	...	...	...	...	3,725	5,281	0 1	...	...	...	0 7 9	...	
...	2,073	...	...	...	...	2,073	...	...	...	...	...	2,068	8,300	0 0	...	...	...	0 3 3	...	
...	11,315	...	...	...	...	11,315	903	811	870	...	...	13,457	16,553	0 0	...	...	...	0 3 7 5	...	
...	4,560	...	...	...	...	4,549	2,112	70	73	...	...	6,404	13,231	0 1	...	...	...	0 10 0	...	
...	6,108	...	...	...	...	4,108	...	...	...	...	...	6,676	8,037	0 1	...	...	...	0 12 10	...	
...	1,708	...	...	...	...	1,708	...	...	...	...	...	1,874	2,611	0 0	...	...	...	0 8 2	...	
...	21,738	...	...	...	...	21,738	8,298	480	1,100	...	...	22,715	36,128	0 7	...	...	...	0 8 10	...	
...	1,171	80,573	4,22,012	...	...	4,07,893	7,580	7,803	19,601	1,160	610	4,94,408	5,40,897	0 6	...	...	...	0 5 0	...	

REMARKS

FORM No. I.

Statement of Income of the several Unions in Bengal for the year 1876-77.

FORM NO. I.—Statement of Income of the several

DIVISION.	District.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEES.								Balance from previous year.	INCOME DURING THE YEAR FROM OCTOBER.									
															Ra.									
						a	b	c	d	e	f	g	h			a	b	c	d	e	f	g	h	
						Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	European.	Native.		Class I (Articles of food or drink for the community.)	Class II (Animals for Class II.)	Class III (Fuel, lighting, and washing.)	Class IV (Building materials.)	Class V (Dry, autumn and spices.)	Class VI (Tobacco.)	Class VII (Jails.)	Class VIII (Schools.)		
Burdwan	V (B.C.) f	1	Patnashahi ...	1974.	6,940	...	3	...	3	...	3	...	3	780	
		2	Sonamukhy ...		7,150	...	3	...	3	...	3	...	3	
		3	Jehanabad ...		13,246	...	23	...	23	...	23	...	23	...	406
		4	Daly ...		8,337	...	10	...	10	...	10	...	10	...	702
		5	Bhumbar ...		14,067	...	29	...	29	...	29	...	29	...	214
		6	Koorgum ...		1,848	...	5	...	5	...	5	...	5	...	354
		7	Kotalipore ...		1,632	...	5	...	5	...	5	...	5	...	503
		Total	53,941	4	79	...	83	6	77	1	82	5,770	
	Bankura	8	Joypore ...	Ditto	2,968	...	6	...	6	...	6	...	6	266	
			Total	56,909	21	81	...	81	...	81	...	81	5,333
Hooghly	Ditto	9	Muga ...	Ditto	1,725	...	5	...	5	...	5	...	5	484	
		10	Pandoh ...		3,969	...	4	...	4	...	4	...	4	1,838	
		11	Gupitiparah ...		3,868	...	5	...	5	...	5	...	5	762	
		12	Bahagur ...		14,062	...	5	...	5	...	5	...	5	4,063	
	Total	86,903	21	81	...	81	...	81	...	81	5,333		
Howrah	Ditto	14	Khanacol ...	Divisional Total	11,322	4	...	4	...	4	...	4	4,696		
			94,904		8	109	...	114	6	108	1	113	19,364	
Barrackpore	Ditto	15	Barrackpore ...	Ditto	9,105	...	3	...	3	...	3	...	3		
		16	Dum-Dum ...		5,179	...	7	...	7	...	7	...	7		
	Total	14,284	10	10	...	10	...	10	...	10	...	10		
Nuddea	Ditto	17	Chorah ...	Ditto	8,206	...	5	...	5	...	5	...	5	671		
		18	Jageoli ...		2,623	...	5	...	5	...	5	...	5	309		
	Total	10,821	10	10	...	10	...	10	...	10	...	10	1,270		
Jessore	Ditto	19	Keshulpore ...	Ditto	1,613	...	5	...	5	...	5	...	5	992		
		20	Kotachulpore ...		7,825	...	5	...	5	...	5	...	5	1,425		
	Total	9,433	10	10	...	10	...	10	...	10	...	10	2,412		
Moorthool.	Ditto	21	Berhampore ...	Ditto	1,650	...	3	...	3	...	3	...	3	1,540		
		22	Dow Island ...		2,500	...	12	...	12	...	12	...	12		
	Total	3,959	...	15	...	15	...	15	...	15	...	15	1,540	...	...	...	...	...	...	...	...
	Divisional Total	84,110	...	45	3	42	8	41	...	45	5,232	...	...	...	...	...	...	...	...	...	...
Jalpaiguri	Ditto	23	Jalpaiguri ...	Ditto	5,342	3	...	5	1	2	3	8	6		
			11,742		1	14	...	10	1	18	...	19	1,091	...	...	...	...	...	...	...	...
Dacca	Ditto	24	Manickganj ...	Ditto	6,221	1	41	48	1	41	1	41	212	...	...	...	...	...	...	...	...
						
Farrukpore	Ditto	25	Syampur ...	Ditto	5,531	...	4	...	4	...	4	...	270	...	...	...	...	...	...	...	...
						
Bakergunge.	Ditto	26	Dowlat Khan ...	Ditto	13,291	...	12	...	12	...	12	...	112	...	...	...	...	...	...	...	...
		27	Perazekpur ...		6,137	...	5	...	5	...	5	...	5	87	...	...	...	...	...	...	...
		28	Towra ...		9,264	...	16	...	16	...	16	...	16	1,121	...	...	...	...	...	...	...
		29	Bokergunge ...		35,413	...	39	...	39	...	39	...	39	1,941	...	...	...	...	...	...	...
Mymensingh.	Ditto	31	Trisail ...	Ditto	15,475	...	5	...	5	...	5	...	113	...	...	...	...	...	...	...
		32	Wooktagachs ...		2,062	...	5	...	5	...	5	...	5	253	...	...	...	...	...	...	...
	Total	16,927	1	13	...	14	...	9	3	11	...	408	...	...	...	...	...	...	...	...
	Divisional Total	72,104	3	111	...	114	9	105	4	110	5,692	...	...	...	...	...	...	...	...	...	...
Patna	Ditto	33	Kharaul ...	Ditto	6,327	...	10	...	10	...	10	...	10	1,653	...	...	...	...	...	...	...
		34	Munor ...		6,339	...	5	...	5	...	5	...	5	626	...	...	...	...	...	...	...
		35	Dinapore ...		27,914	...	35	...	35	...	35	...	35	5,570	...	...	...	...	...	...	...
		36	Kharaul ...		6,069	...	5	...	5	...	5	...	5	915	...	...	...	...	...	...	...
		37	Bakergunge ...		6,086	...	5	...	5	...	5	...	5	1,027	...	...	...	...	...	...	...
		38	Towra ...		11,282	...	5	...	5	...	5	...	5	1,072	...	...	...	...	...	...	...
		39	Mukannesh ...		10,712	...	5	...	5	...	5	...	5	3,207	...	...	...	...	...	...	...
		40	Dinapore ...		14,370	...	15	...	15	...	15	...	15	6,981	...	...	...	...	...	...	...
	Total	5,906	...	5	...	5	...	5	...	5	1,779	...	...	...	...	...	...	...	...
	Total	90,759	...	90	...	90	...	90	...	90	19,281	...	...	...	...	...	...	...	...	...

Taxes in Bengal for the year 1876-77.

10	11	12	13	14	15			16	17	18	19	20	21	22	23	24	25	REMARKS	
Tax on houses and lands.	Receipts from houses on trade.	Wharf-tax or other form of receipts from carriages and vehicles, carting tolls.	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY.)			Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grain-sold from Provincial or Local Funds.	Total income of the year, exclusive of duties.	Total, including balance.	Incidence of taxation (column 16) per head of population.	Incidence of income shown in column 25 per head of population.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.		
.....	1,035	.....	.....	1,035	.....	.....	.....	.....	.....	1,035	2,414	0 3 8	0 3 8		
.....	3,601	.....	.....	3,601	.....	.....	.....	.....	.....	3,601	8,908	0 6 8	0 6 8		
.....	2,050	.....	.....	2,050	.....	16	.....	.....	.....	2,113	5,903	0 3 6	0 3 6		
.....	1,238	.....	.....	1,238	.....	.....	.....	.....	.....	1,238	1,356	0 3 8	0 3 8		
.....	1,976	.....	.....	1,976	.....	.....	.....	.....	.....	1,983	4,900	0 2 1	0 2 1		
.....	505	.....	.....	505	.....	.....	.....	.....	.....	517	701	0 2 7	0 2 7		
.....	1,107	.....	.....	1,107	.....	.....	.....	.....	.....	1,107	2,909	0 11 8	0 11 8		
.....	11,298	.....	.....	11,298	.....	16	107	.....	.....	11,411	17,190	0 3 4	0 3 4		
.....	148	.....	.....	148	.....	.....	.....	.....	.....	109	734	0 0 9	0 0 11		
.....	890	.....	.....	890	.....	.....	1	.....	.....	501	3,093	0 4 4	0 4 4		
.....	1,818	.....	.....	1,818	.....	.....	.....	.....	.....	1,818	3,093	0 7 10	0 7 10		
.....	800	.....	.....	800	.....	.....	.....	.....	.....	1,694	1,794	0 4 3	0 4 3		
.....	3,823	.....	.....	3,823	.....	.....	.....	.....	.....	3,826	7,290	0 3 10	0 3 10		
.....	580	.....	.....	580	.....	.....	.....	.....	.....	416	1,373	0 4 2	0 5 2		
.....	6,838	.....	.....	6,838	148	.....	48	.....	.....	7,025	15,278	0 4 0	0 4 2		
.....	1,403	.....	.....	1,403	.....	.....	.....	.....	.....	1,403	6,189	0 1 8	0 1 8		
.....	10,758	.....	.....	10,758	148	16	175	.....	.....	20,097	89,301	0 3 3	0 3 4		
.....	1,821	.....	.....	1,821	.....	.....	.....	.....	.....	1,821	1,821	0 3 2	0 3 2		
.....	1,275	.....	.....	1,275	.....	.....	.....	.....	.....	1,275	1,275	0 3 10	0 3 10		
.....	3,096	.....	.....	3,096	.....	.....	.....	.....	.....	3,096	3,096	0 3 4	0 3 4		
.....	2,857	.....	.....	2,857	.....	.....	.....	.....	.....	2,857	3,228	0 5 8	0 5 6		
.....	613	.....	.....	613	.....	.....	.....	.....	.....	513	1,112	0 4 4	0 4 4		
.....	3,379	.....	.....	3,379	.....	.....	.....	.....	.....	3,379	4,640	0 5 8	0 5 8		
.....	747	.....	.....	747	.....	.....	.....	.....	.....	747	1,790	0 5 7	0 5 7		
.....	1,052	.....	.....	1,052	.....	.....	11	.....	.....	1,063	3,983	0 5 11	0 5 11		
.....	2,690	.....	.....	2,690	.....	.....	.....	.....	.....	2,710	5,122	0 4 5	0 4 6		
.....	743	.....	.....	743	.....	.....	809	.....	.....	1,635	5,175	0 11 3	1 7 0		
.....	951	.....	.....	951	.....	.....	.....	.....	.....	953	953	0 5 3	0 5 3		
.....	1,804	.....	.....	1,804	.....	.....	894	.....	.....	2,698	4,125	0 6 11	0 10 11		
.....	10,859	.....	.....	10,859	.....	.....	805	.....	.....	11,704	10,864	0 4 6	0 4 9		
.....	1,750	.....	.....	1,750	.....	.....	4	.....	.....	1,754	1,750	0 5 2	0 5 3		
.....	4,104	.....	.....	4,104	.....	.....	6	.....	.....	4,110	5,201	0 5 8	0 5 8		
.....	1,410	.....	.....	1,410	.....	.....	11	.....	.....	1,423	1,645	0 3 7	0 3 7		
.....	894	.....	.....	894	.....	.....	.....	.....	.....	504	1,104	0 1 9	0 1 9		
.....	354	.....	.....	354	.....	.....	.....	.....	.....	485	604	0 1 8	0 1 8		
.....	1,403	.....	.....	1,403	.....	.....	.....	.....	.....	1,404	1,672	0 1 8	0 1 8		
.....	753	.....	.....	753	.....	.....	1	.....	.....	754	811	0 1 1	0 1 1		
.....	1,709	.....	.....	1,709	.....	.....	.....	.....	.....	1,710	2,281	0 3 10	0 3 10		
.....	4,878	.....	.....	4,878	.....	.....	2	.....	.....	4,880	6,901	0 2 8	0 2 8		
.....	4,471	.....	.....	4,471	.....	.....	.....	.....	.....	4,468	4,598	0 4 4	0 4 4		
.....	5,390	.....	.....	5,390	.....	.....	.....	.....	.....	5,313	5,407	1 1 1	1 1 3		
.....	7,761	.....	.....	7,761	.....	.....	.....	.....	.....	7,795	8,303	0 10 9	0 10 10		
.....	16,185	.....	.....	16,185	.....	.....	6	.....	.....	16,191	16,191	0 4 0	0 4 0		
.....	1,909	.....	.....	1,909	.....	.....	.....	.....	.....	1,908	3,645	0 5 11 9	0 6 4 4		
.....	7,394	.....	.....	7,394	.....	.....	.....	.....	.....	1,404	3,009	0 4 0 7	0 4 0 4		
.....	1,831	.....	.....	1,831	.....	.....	.....	.....	.....	8,310	15,790	0 4 1 1	0 4 0 4		
.....	1,354	.....	.....	1,354	.....	.....	.....	.....	.....	1,473	2,540	0 4 4 0 6	0 4 4 0 3		
.....	5,057	.....	.....	5,057	.....	.....	.....	.....	.....	5,150	7,093	0 3 0 3	0 3 10 4		
.....	5,403	.....	.....	5,403	.....	.....	.....	.....	.....	5,443	6,113	0 3 0 3	0 3 0 3		
.....	4,908	.....	.....	4,908	.....	.....	.....	.....	.....	5,478	15,681	0 4 7 4	0 16 8 4		
.....	1,830	.....	.....	1,830	.....	.....	.....	.....	.....	2,096	3,803	0 5 0 9	0 5 2 7		
.....	26,000	.....	.....	26,000	2,078	689	3,096	.....	.....	3,478	38,770	0 4 7 1	0 6 0 9 8		

FORM NO. I.—Statement of Income of the several

[illegible]

Unions in Bengal for the year 1876-77.—(Continued.)

10	11	12	13	14	15				16	17	18	19	20	21	22	23	24	25	REMARKS.
Tax on houses and land.	Revenue from licences on boats.	Wheel-tax or other form of tax on boats.	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Total income from taxation.	Part of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Revenue from municipal corporations rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Total income of the year, excluding balance.	Total, including balance.	Incidence of taxation (column 16) per head of population.	Incidence of income shown in column 15 per head of population.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	1,005	...	...	...	1,005	...	...	0	...	...	1,702	4,874	0 3 37	0 3 89	
...	1,007	...	...	...	1,007	...	...	0	...	...	1,703	4,894	0 3 37	0 3 89	
...	977	...	...	...	977	...	...	15	...	...	1,006	2,267	0 0 9	0 0 91	
...	774	...	...	...	774	...	...	40	...	...	775	1,250	0 2 7	0 2 76	
...	916	...	...	...	916	...	...	...	...	...	916	2,305	0 3 47	0 3 63	
...	903	...	...	...	903	...	...	...	...	...	903	1,643	0 1 74	0 1 76	
...	1,008	...	...	...	1,008	...	...	...	...	...	1,191	2,143	0 2 37	0 2 60	
...	915	...	...	...	915	...	...	...	...	...	917	1,521	0 4 07	0 4 07	
...	814	...	...	...	814	...	...	...	...	...	824	2,217	0 3 89	0 3 93	
...	429	...	...	...	429	...	...	...	...	...	429	1,509	0 4 17	0 4 17	
...	501	...	...	...	501	...	...	...	...	...	507	1,438	0 3 96	0 3 102	
...	10,243	...	...	...	10,243	...	...	128	...	...	10,371	23,514	0 2 34	0 2 40	
...	517	...	...	...	513	...	...	5	...	...	518	891	0 5 6	0 5 82	
...	816	...	...	...	815	...	...	...	...	...	815	815	0 1 10	0 1 10	
...	822	...	...	...	828	...	...	...	...	...	880	1,542	0 2 3	0 2 54	
...	811	...	...	...	831	...	...	10	...	...	831	961	0 4 4	0 4 87	
...	463	...	...	...	463	...	...	...	...	...	464	1,111	0 3 7	0 3 7	
...	110	...	...	...	105	...	...	...	...	...	102	440	0 4 6	0 4 6	
...	224	...	...	...	220	...	...	...	...	...	224	625	0 1 9	0 1 9	
...	2,190	...	...	...	3,000	...	...	21	...	...	4,022	6,128	0 2 8	0 2 8	
...	1,119	...	...	...	1,119	...	...	...	...	...	1,119	2,142	0 2 3	0 2 3	
...	1,000	...	...	...	1,000	...	...	...	...	...	1,000	1,075	1 5 4	1 5 4	
...	2,110	...	...	...	2,110	...	...	...	...	...	2,110	4,217	0 4 47	0 4 47	
...	42,521	...	...	...	12,421	2,572	888	3,338	...	...	5,475	55,181	0 3 63	0 5 52	
...	3,270	...	...	...	3,270	...	...	544	...	...	3,820	5,899	0 0 2	0 7 2	
...	1,061	...	...	...	1,061	...	...	...	...	...	1,061	1,535	0 2 9	0 2 9	
...	4,337	...	...	...	4,337	...	...	544	...	...	4,881	6,844	0 4 4	0 1 11	
...	8,070	...	...	...	8,070	...	161	...	...	...	8,110	17,189	0 6 3	0 6 5	
...	308	...	...	...	308	...	...	...	...	...	308	653	0 1 0	0 1 6	
...	1,525	...	...	...	1,525	...	...	...	...	...	1,525	1,530	0 0 4	0 0 5	
...	1,382	...	...	...	1,382	...	...	...	...	...	1,382	2,967	0 0 4	0 0 8	
...	5,013	...	...	...	5,073	...	...	...	...	...	5,073	5,294	0 1 4	0 4 8	
...	1,133	...	...	...	1,133	...	...	...	...	...	1,133	2,025	0 3 1	0 3 4	
...	550	...	...	...	550	...	...	...	...	...	550	723	0 4 9	0 3 9	
...	951	...	...	...	951	...	...	...	...	...	1,770	1,770	0 8 7	0 8 7	
...	819	...	...	...	2,680	...	...	...	...	...	3,499	1,500	0 5 0	0 5 0	
...	079	...	...	...	7,172	...	...	...	...	...	7,172	6,880	0 1 10	0 1 10	
...	1,12,450	...	...	...	1,13,441	2,720	1,008	7,510	...	...	5,473	1,25,210	0 1 0	0 1 9	

FORM No. I.

Statement of Income of the several Stations in Bengal for the year 1876-77.

[illegible]

Stations in Bengal for the year 1876-77.

10	11	12	13	14	15				16	17	18	19	20	21	22	23	24	25	REMARKS
Tax on houses and land.	Receipts from licenses on trades.	Wharf-tax or other form of receipts from carriages and other vehicles, including tolls.	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Total income from taxation.	Rest of houses, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to other bodies.	Grants-in-aid from Provincial or Local Funds.	Total receipts of the year, excluding balance.	Total, including balance.	Incidence of taxation (column 19) per head of population.	Incidence of income shown in column 23 per head of population.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
14,062	...	279	167	.....	...	...	...	...	15,128	...	466	811	...	...	16,544	16,144	1 7 1	1 9 0	
2,296	823	...	.....	20	423	63	4	5,327	...	62	473	.....	...	3,862	4,148	1 0 4	1 3 0	
16,978	801	107	.....	20	423	63	4	14,155	...	467	1,284	...	...	20,206	23,332	1 3 8	1 6 0	

FORM No. I.

Abstract Statement of Municipal Income in the various Divisions in Bengal for the year 1876-77.

in the various Divisions of Bengal for the year 1876-77.

10	11	12	13	14	15			16	17	18	19	20	21	22	23	24	25	REMARKS
Tax on houses and land, on person occupying the same, and on other circumstances.	Excise from license on trade.	Wharf-tax or other form of tax on other vehicles, excluding tolls.	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLLECTED AS MAY BE NECESSARY).			Total income from taxation.	Rest of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal or other services rendered to inhabitants.	Grants-in-aid from Provincial or Local Funds.	Total income of the year, exclusive of balance.	Total, including balance.	Incidence of taxation (exclusive of balance) per head of population.	Incidence of income above in column 24 per head of population.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
7,11,48	215	3,594	1,653	2,141	...	...	...	81,745	908	603	5,410	7,290	600	1,07,201	1,07,201	0 8 8	0 11 0	
8,600	...	...	...	...	...	...	...	8,600	...	...	...	...	...	8,600	8,600	0 8 8	0 3 7	
5,221	...	...	...	...	...	...	...	5,221	...	...	...	...	...	5,221	5,221	0 6 8	0 6 8	
20,100	64	1,070	630	48	...	...	...	27,830	301	372	2,801	...	...	30,003	30,003	0 8 6	0 7 1	
70,040	2,511	8,433	675	8,821	...	...	...	86,148	2,531	1,627	4,541	...	...	94,246	94,246	0 10 10	0 11 11	
1,56,541	5,551	6,874	...	4,829	...	...	...	1,75,160	804	1,221	17,092	...	...	1,96,052	1,96,052	1 9 3	1 12 9	
3,50,061	8,171	14,097	2,060	15,808	...	...	...	3,76,130	4,620	4,182	31,550	...	...	4,16,582	4,16,582	1 12 1	0 13 18	
3,31,029	3,251	11,550	...	4,765	...	...	...	3,76,501	108	8,707	1,45,948	...	...	3,74,912	3,77,220	0 11 14	0 15 4	
46,002	546	673	474	5,793	...	...	...	14,293	1,702	362	2,361	...	...	20,097	20,097	0 4 9	0 8 6	
10,102	...	...	...	5,721	...	...	...	14,032	1,803	70	1,303	...	...	15,135	15,135	0 10 7	0 15 7	
46,011	...	...	...	10,303	...	...	...	66,720	8	333	4,757	...	...	61,418	67,342	0 6 0	0 9 9	
4,30,291	5,797	34,120	478	25,537	...	...	...	5,04,175	1,478	1,108	1,51,000	...	...	5,09,916	5,07,970	0 10	0 13 8	
7,027	...	...	...	1,520	...	...	...	9,140	...	27	495	...	...	8,737	9,807	0 11 3	0 12 0	
14,032	...	...	...	1,174	...	...	...	15,761	...	145	201	...	...	16,107	16,287	0 7 11	0 8 0	
11,103	...	...	...	672	...	...	...	11,525	8	25	211	...	...	12,022	12,440	0 5 0	0 5 2	
6,820	...	...	...	841	...	...	...	6,957	...	49	2,300	...	...	7,306	10,063	0 7 2	0 7 7	
5,570	...	1,610	294	...	...	...	...	7,746	...	8	2,138	...	...	10,092	13,104	0 8 1	0 10 10	
1,760	...	...	...	...	...	...	...	1,760	...	...	5	...	...	1,765	1,790	0 5 2	0 5 3	
7,271	...	...	...	...	...	...	...	8,250	11,847	604	8,802	1,250	...	10,702	13,775	1 2 7	0 8 8	
51,090	...	1,073	1,210	4,425	...	...	...	61,801	11,826	806	12,563	1,427	...	81,672	1,02,212	0 8 2	0 10 11	
62,320	216	6,084	...	14,500	...	...	...	89,626	1,517	600	6,500	...	...	96,812	1,00,801	0 11 7	1 3 0	
8,300	...	...	...	1,140	...	...	...	9,440	...	131	1,070	...	...	10,610	11,780	0 6 4	0 5 7	
14,432	...	...	...	...	...	...	...	15,477	12	18	327	...	...	15,933	21,271	0 4 6	0 4 8	
21,067	...	...	...	...	...	...	...	21,067	36	30	384	...	...	22,527	28,115	0 6 5	0 6 6	
32,417	...	...	...	...	...	...	...	32,417	77	1,710	97	...	...	34,204	40,437	0 7 1	0 8 8	
1,10,771	214	6,083	...	16,401	...	...	...	1,28,302	1,920	3,000	9,119	1,091	...	1,40,078	1,49,060	0 8 6	0 10 3	
12,710	...	1,400	...	5,037	...	...	...	20,107	420	127	3,760	...	...	24,322	29,776	0 12 8	0 15 6	
2,511	...	...	...	...	...	...	...	2,511	...	...	672	...	...	3,183	3,750	0 7 10	0 10 0	
10,021	...	1,090	...	6,037	...	...	...	22,119	129	127	4,441	...	...	27,415	32,706	0 11 11	0 14 8	
18,540	216	6,704	7,996	10,030	3,030	...	...	1,23,111	1,210	6,798	8,354	...	8,473	1,32,779	1,46,839	0 7 24	0 8 77	
37,079	60	...	...	1,144	...	...	...	38,293	1,058	1,772	1,230	...	...	40,351	49,485	0 8 10	0 4 49	
32,940	...	...	...	...	...	...	...	33,810	3,797	1,040	2,718	...	...	40,320	47,181	0 8 44	0 5 48	
26,108	...	...	...	...	...	...	...	26,251	720	171	1,300	...	...	27,901	32,708	0 7 2	0 7 7	
22,530	171	...	...	15,793	...	...	...	24,010	...	...	118	...	...	24,128	28,281	0 6 97	0 6 53	
23,116	...	...	...	11,800	...	...	...	34,912	...	800	307	...	...	36,017	40,408	0 7 10	0 8 76	
8,706	...	...	...	...	...	...	...	8,706	163	110	16	...	...	9,086	10,290	0 4 17	0 5 1	
2,50,062	447	6,701	7,000	8,632	3,030	...	...	3,04,911	10,650	11,181	14,015	...	8,475	3,40,142	3,60,528	0 6 02	0 6 07	
28,428	...	1,017	860	9,100	...	...	...	10,912	377	1,006	1,401	...	...	13,910	15,812	0 14 11	1 0 2	
12,029	281	2,100	910	1,500	...	...	...	25,086	...	202	1,303	...	...	27,591	30,176	0 5 4	0 5 0	
13,474	...	8,747	1,065	...	...	...	...	19,888	...	30	1,063	...	...	20,957	20,540	0 6 7	0 10 2	
4,458	...	825	...	...	...	...	...	5,377	...	163	807	...	...	6,342	8,232	0 11	0 11 0	
6,000	...	...	...	...	...	...	...	7,281	...	440	1	...	...	7,822	7,291	0 6 7	0 6 9	
64,908	888	8,346	3,123	20,096	...	...	...	90,420	377	1,984	5,218	...	600	1,00,419	1,34,551	0 7 9	0 10 7	
15,816	...	...	837	8,610	...	...	...	25,363	66	294	1,290	...	...	27,010	31,101	0 6 4	0 6 0	
8,979	...	...	...	...	...	...	...	8,979	...	101	...	...	...	9,180	17,438	0 6 8	0 6 2	
6,972	...	...	...	...	...	...	...	6,987	...	98	...	...	...	7,063	8,063	0 6 4	0 6 5	
31,782	...	...	807	8,610	...	...	...	41,320	60	605	1,518	...	...	43,215	47,114	0 6 21	0 6 6	
11,313	...	...	...	...	...	...	...	11,313	903	511	670	...	...	13,497	15,553	0 6 21	0 7 5	
8,061	...	...	100	...	...	...	...	8,222	2,112	76	78	...	...	10,177	17,511	0 6 4	0 6 8	
1,708	...	...	...	...	...	...	...	1,708	...	80	96	...	...	1,884	2,511	0 4 10	0 6 2	
6,796	...	...	810	...	...	...	...	7,607	311	...	157	...	...	8,072	9,590	0 7 2	0 7 7	
27,030	...	...	...	...	...	...	...	28,010	3,306	451	1,100	...	...	32,867	36,011	0 6 1	0 7 8	
2,30,000	15,517	71,363	16,221	1,46,097	5,030	...	...	16,75,006	39,107	24,303	2,34,300	30,273	18,420	18,00,299	25,37,690	0 10 11	0 12 7	

Abstract of Form No. I, giving the following particulars for each Division in Bengal (the details of each will be ascertainable from the annexed statements) for 1876-77.

Number of municipalities of the first class under Act V (B.C.) of 1876...	24
Ditto ditto of the second ditto ditto ...	97
Ditto of unions under Chapter III of Act V (B.C.) 1876...	70
Ditto of stations under Chapter IV of ditto ...	2
Total ...	193
Population within municipal limits ...	2,883,195
Number of towns of which the Municipal Committees are—	
(a) Appointed by election only ...	None.
(b) Ditto partly by election and partly by nomination ...	3
(c) Ditto by nomination only ...	190
Aggregate number of members of Municipal Committees—	
(a) <i>Ex-officio</i> members ...	348
(b) Elected members ...	42
(c) Nominated members ...	1,765
Total ...	2,155
Of above—	
(d) Officials ...	509
(e) Non-officials ...	1,646
(f) Europeans ...	465
(g) Natives ...	1,690
System of municipal taxation in force—	In Towns.
(a) Octroi in force ...	None.
(b) Tax on houses and lands ...	28
(c) Licences on trades ...	16
(d) Tax on vehicles ...	21
(e) Tax on animals ...	14
(f) Tolls ...	38
(g) Fees on public processions ...	1
(h) Tax on persons occupying holdings according to their circumstances ...	167
Amount of income under each head separately, being the totals for the province of columns 8 to 22 of Statement I ...	Rs. A. P. 23,37,096 0 0
Average incidence of taxation per head of population in municipalities ...	0 10 11
Average incidence per head of municipal income from all sources ...	0 12 7

FORM No. II.

Statement of Expenditure of the First Class Municipalities in Bengal for the year 1876-77.

FORM NO. II.—Statement of Expenditure of the First

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Division.	District.	Serial number.	Name of municipality.	Balance from previous year.	Income during year.	EXPENDITURE							
				Rs.	Rs.	Interest on debt.	Head Office establishment.	Collection of octroi.	Collection of other taxes and sources of revenue from that of the Head Office (Transferred).	Conservancy and cleaning.	Police.	Registration of births and deaths.	Lighting.
Burdwan	Burdwan	1	Burdwan	808	58,104	1,504	3,771		1,544	10,265	10,390		1,080
	Midnapore	2	Midnapore	4,178	17,758		3,374		204	2,270	5,905	100	
	Hooghly	3	Hooghly and Chinsurah.	3,541	24,861		3,165			4,869	10,787	198	2,078
		4	Berhampore	6,928	31,448		3,781			8,442	9,111	30	637
		5	Koderpara	790	9,308		530		129	190	1,306		
			Total	11,669	71,612		7,685		124	14,230	26,173	248	2,813
Howrah	Howrah	6	Howrah	16,127	1,84,459		19,630		4,550	25,639	81,165		80,119
			Divisional Total	20,750	3,41,900	1,904	31,680		6,255	52,604	97,083	304	84,552
24 Purnannah	Suburban	7	Suburban	26,181	4,28,024		32,445		10,649	46,089	66,293	2,347	10,895
	Nadaka	8	Kodumghur	10,760	18,079		791		1,222	1,706	5,516	311	
		9	Rantipore	4,698	15,042		885		1,074	1,806	6,055	124	
		10	Rantipuri	1,483	8,419		602		307	815	1,569	41	68
			Total	16,140	42,132		2,161		2,603	4,107	13,856	470	68
Jessore	Jessore	11	Jessore	4,982	15,440		1,520			745	2,107		478
			Divisional Total	20,463	4,82,636		36,176		10,212	52,510	82,230	7,756	17,661
Durgachuk and Durgachuk	Durgachuk	12	Durgachuk	— 270	33,778		672			90	1,400	5,526	
	Durga	13	Durga	11,501	82,272	881	9,541		1,200	21,684	18,238		
	Tappach	14	Comilla	1,777	10,301		1,517			2,505	3,017	15	
			Divisional Total	13,678	92,473	881	11,888		1,200	24,289	17,876	15	
Chittagong	Chittagong Town	15	Chittagong Town	3,279	25,450		1,514			5,444	4,314		
	Patna	16	Patna	10,855	1,00,500		6,120			10,984	23,207		3,219
Gya	Gya	17	Gya	27,597	27,584		2,003			5,085	12,041	210	5,318
	Shahabad	18	Arrah	2,248	14,174	251	1,010			2,400	5,642	89	62
Munshiganj	Munshiganj	19	Munshiganj	9,068	10,085		2,463		360	6,029	6,134	50	747
	Durbinanga	20	Durbinanga	10,132	17,887		374		305	1,827	7,103		
	Chupra	21	Chupra	9,803	25,005		654		375	2,490	7,441	330	
			Divisional Total	28,215	214,376	254	3,272		1,040	20,446	66,678	678	7,541
Monghyr	Monghyr	22	Monghyr	9,106	27,472		4,315			6,501	6,735		256
	Bhagulpore	23	Bhagulpore	2,601	28,275		3,970			2,540	8,443		
	Purneah	24	Purneah	8,040	15,616		2,530		632	606	6,600		
			Divisional Total	19,757	68,603		10,765		942	9,940	21,588		266
GRAND TOTAL				+ 5,03,668	12,96,664	5,039	1,04,793		20,118	1,84,068	2,00,180	5,773	89,302

Class Municipalities in Bengal for the year 1876-77.

15	16	17	18	19	20	21	22	23	24	25	26	27	28
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, similar improvements.	Sanitary and charitable establishments (hospitals, almshouses, vaccination, &c.).	Education, and Art.	Miscellaneous.	Contribution to Local or Provincial Funds.	Re-payment of debt.	Total.	Credit balance at the close of the year.	Debit balance at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,263	1,041	.....	.....	.....	625	421	.....	7,518	.....	3,096	53,008	4,061	.....
1,040	.....	889	.....	558	755	137	290	223	.....	.....	14,440	7,474	.....
4,017	196	.....	.....	.....	72	157	.....	4,490	.....	.....	31,172	7,930	.....
7,277	280	.....	.....	.....	845	.....	.....	1,531	.....	.....	32,803	5,012	.....
445	27	.....	.....	.....	87	.....	.....	748	.....	.....	4,207	1,980	.....
12,337	800	.....	.....	.....	791	1,407	621	6,708	.....	.....	69,291	11,251	.....
46,034	8,427	3,716	.....	4,004	1,906	2,949	1,165	12,373	.....	.....	1,02,131	16,416	.....
73,179	10,277	4,680	.....	4,802	4,087	5,904	2,014	26,831	.....	2,692	3,58,318	43,291	.....
99,022	14,423	.....	31,247	.....	.....	4,005	0,000	1,01,540	.....	.....	5,32,064	34,181	.....
8,018	.....	328	.....	945	1,340	605	.....	609	.....	.....	21,106	8,211	.....
5,077	.....	122	.....	700	2,390	600	870	161	.....	.....	10,515	2,280	.....
1,905	.....	.....	.....	.....	434	.....	330	195	.....	.....	8,596	1,002	.....
13,961	.....	450	.....	1,616	5,649	1,070	1,090	1,758	.....	.....	37,013	11,536	.....
4,097	111	.....	57	.....	.....	1,307	417	548	.....	.....	12,047	5,284	.....
1,16,958	13,559	430	23,314	1,645	3,640	8,650	7,117	1,05,845	.....	.....	4,29,118	60,091	.....
5,314	.....	1,040	80	0,384	1,701	1,510	.....	1,105	.....	.....	20,810	3,350	.....
7,573	1,384	.....	.....	.....	1,574	910	.....	4,950	.....	1,119	66,168	25,416	.....
2,330	320	.....	120	382	.....	312	30	472	.....	.....	11,396	692	.....
11,450	1,704	.....	120	382	1,374	1,222	30	6,208	.....	1,118	70,559	20,097	.....
9,907	.....	.....	.....	1,225	.....	222	.....	1,340	.....	.....	24,207	1,120	.....
31,713	4,010	.....	.....	5,968	.....	2,298	1,320	2,616	.....	.....	63,140	24,505	.....
4,404	184	1,004	.....	50	705	680	300	100	.....	.....	23,053	22,030	.....
5,276	482	.....	.....	.....	.....	120	.....	607	.....	618	16,977	318	.....
9,738	2,600	.....	.....	580	1,552	340	280	340	.....	.....	21,054	7,020	.....
4,507	.....	.....	181	.....	115	175	.....	672	.....	.....	15,328	12,528	.....
4,904	731	.....	.....	150	144	814	108	403	.....	.....	19,222	15,128	.....
66,767	8,071	1,900	181	6,454	2,401	4,367	2,512	6,036	.....	610	2,16,094	82,130	.....
7,574	.....	.....	.....	873	220	1,787	.....	1,389	.....	1,500	31,186	5,495	.....
816	.....	.....	.....	1,628	6,092	910	303	545	.....	.....	25,541	2,300	.....
4,727	.....	.....	.....	1,020	.....	240	.....	356	.....	.....	16,276	7,120	.....
12,821	.....	.....	.....	5,127	6,912	2,937	664	2,240	.....	1,500	73,298	16,202	.....
3,06,318	35,180	8,901	29,075	24,023	20,345	23,162	13,037	1,16,210	.....	6,324	12,37,793	2,22,510	.....

REMARKS.

FORM No. II.

Statement of Expenditure of the Second Class Municipalities in Bengal for the year 1876-77.

FORM No. II.—Statement of Expenditure of the Second

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Division.	District.	Serial number.	Name of municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head Office establishment.	Collection of octroi.	Collection of other income (if any special income is received from that of the Head Office is maintained).	Contingency and cleaning.	Police.	Expenditure on birds and death.	Lighting.
Burdwan	Burdwan	1	Onawa ...	164	5,194	...	490	...	...	727	2,021	...	...
		2	Onawa ...	3,491	9,140	...	994	...	...	590	2,074	...	42
		3	Janhat ...	305	5,076	...	477	...	...	238	1,730	...	...
		4	Ranogunge ...	15	9,359	...	691	...	...	1,018	1,571	...	...
			Total	4,165	27,559	...	2,812	...	...	2,559	8,002	...	42
	Bankura	5	Bankura ...	513	5,579	...	432	...	...	973	3,000	...	...
		6	Bishnupore ...	22	2,906	...	322	...	...	610	1,254	...	...
			Total	515	8,525	...	754	...	...	1,583	4,254	...	...
	Bardhaman	7	Soory ...	1,456	3,351	...	694	...	...	1,117	1,503	...	...
	Midnapore	8	Tambak ...	401	3,190	...	170	...	253	118	1,101	10	20
		9	Ghatia ...	9,216	4,192	...	352	...	...	...	1,490	...	...
		10	Chanderman ...	2,617	2,776	...	286	...	...	...	1,754	...	...
		11	Ranajobanpore ...	2,463	3,154	...	392	...	...	...	1,251	...	...
Hooghly	Hooghly	12	Khoorjap ...	920	1,362	...	104	...	...	...	741	...	...
			Total	15,556	13,613	...	1,118	...	323	450	6,121	10	26
	Hooghly	13	Ranabherish ...	1,130	2,196	...	500	...	...	190	1,230	...	...
		14	Bredahat ...	1,517	6,619	...	240	...	368	1,050	2,710	...	...
		15	Chandman ...	196	4,514	...	352	...	473	258	2,325	...	...
		16	Kuturug ...	1,901	3,175	...	255	...	234	411	1,127	...	...
			Total	4,613	15,703	...	1,293	...	830	2,112	7,737	...	...
			Divisional Total	50,591	60,661	...	6,239	...	1,192	7,507	28,017	50	29
24-Perpansah	24-Perpansah	17	South Suburban ...	176	14,197	...	947	...	1,990	7	11,739	...	...
		18	North Dillio ...	13	14,326	...	457	...	495	197	8,423	...	...
		19	Rajpore ...	...	3,437	...	178	...	109	1,007	...	...	...
		20	Ancurpore ...	1,367	16,373	...	210	...	1,008	543	6,127	...	...
	24-Perpansah	21	Namdebou ...	1,016	7,690	...	193	...	852	268	3,541	...	...
		22	Barnet ...	132	4,114	...	161	...	828	...	...	...	...
		23	Nyoshty ...	473	6,897	...	215	...	712	45	9,579	...	...
		24	Husarhat ...	596	3,947	...	194	...	433	74	1,931	...	...
	24-Perpansah	25	Golemlan ...	1,527	3,210	...	150	...	251	85	1,172	...	...
		26	Indoanah ...	236	3,836	...	219	...	441	749	1,523	...	...
		27	Takoo ...	312	2,007	...	150	...	453	85	2,340	...	...
		28	Kalkura ...	514	2,820	...	72	...	394	...	1,637	...	...
Purnea	Purnea	29	Kalkura ...	156	1,426	...	36	...	100	...	906	...	...
		30	Chandurk ...	101	...	...	62	...	100	...	...	...	...
		31	Kalyanpur ...	747	1,319	...	39	...	100	...	828	...	...
		32	Dehmita ...	95	1,397	...	36	...	100	...	818	...	...
	Purnea	33	Barnagar ...	135	1,070	...	27	...	100	...	70	...	...
		34	Ajmerpur ...	731	2,388	...	36	...	240	45	1,240	...	...
		35	Bajulha ...	3,508	2,091	...	80	...	444	...	2,170	...	...
		36	Kadimhat ...	1,212	1,281	...	275	...	275	...	908	...	...
			Total	14,105	85,792	...	5,502	...	9,099	2,468	55,355	102	...
Mooresabad	Mooresabad	37	Noida ...	1,021	3,293	...	390	...	165	130	1,690	...	...
		38	Kowdies ...	496	2,797	...	292	...	245	102	1,379	...	...
		39	Mitrapore ...	120	2,128	...	260	...	110	78	611	...	...
		40	Bevanpur ...	378	2,961	...	315	...	130	168	101	...	...
	Mooresabad	41	Mitrapore ...	917	870	...	137	...	20	...	710	...	...
		42	Commonly ...	1,750	2,167	...	293	...	118	...	1,044	...	...
			Total	4,061	13,795	...	1,567	...	898	463	5,791	...	...
	Mooresabad	43	Deerboom ...	4,753	17,296	...	85	...	1,054	6,053	3,884	...	171
		44	City Moorabad ...	10,275	27,772	...	80	...	6,441	11,507	...	...	...
		45	Imrapore ...	190	1,575	...	90	...	517	517	2,901	...	...
		46	Kandi ...	365	4,497	...	90	...	640	413	2,908	...	...
Dinapore	Dinapore		Total	23,394	60,830	...	353	...	4,157	13,074	20,106	...	171
			Divisional Total	42,338	1,06,417	...	5,791	...	14,194	15,195	81,253	102	171
	Dinapore	47	Dinapore ...	538	9,857	...	1,241	...	...	804	2,198	...	...
		48	Banuloh ...	1,163	11,117	...	676	...	1,040	470	3,105	...	...
		49	Nalder ...	178	8,454	...	680	...	...	868	2,171	...	...
			Total	2,139	14,711	...	1,901	...	1,040	838	5,274	...	...
Bajahay	Bajahay	50	Purna ...	526	6,751	...	719	...	...	172	8,106	...	...
		51	Serajunge ...	1,700	6,521	...	934	...	...	...	3,077	...	...
			Total	2,227	13,272	...	1,652	...	...	...	...	...	...
	Bajahay	52	Born ...	2,425	4,794	...	540	...	...	979	1,395	...	...
		53	Shorapore ...	1,201	2,671	...	480	...	...	240	901	...	...
			Total	3,626	7,465	...	1,020	...	...	1,219	2,296	...	...
	Bajahay	54	Rungapore ...	3,078	10,002	...	1,100	...	...	721	3,461	...	...
			Divisional Total	11,134	55,640	...	6,498	...	1,080	8,490	19,848	...	...

Class Municipalities in Bengal for the year 1876-77.

15	16	17	18	19	20	21	22	23	24	25	26	27	28
DIVISION.													
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, and similar improvements.	Sanitation and charitable establishments (bazaars, hospitals, schools, vaccination, &c.).	Education, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Profit balance at the close of the year.	Profit balance at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
491 900 001 010	...	100	1,600 82	500	...	515	140 04 106	145 835 157	...	...	4,974 7,459 3,779 4,466	384 5,123 292 4,836	...
5,010	110	100	1,582	500	320	861	340	1,185	...	...	20,039	10,763	...
925	...	...	...	...	80	187	...	43	...	...	5,552	690	...
925	...	...	...	...	80	57	...	107	...	...	5,052	721	...
501	...	...	...	...	...	...	...	...	200	...	4,105	881	...
107 814 903 608 300	...	590 2,017	...	...	...	156 471 157 10 7	104 161 47 100 23	39 85 47 48 23	...	100	2,905 4,024 3,191 2,238 1,149	940 6,900 2,101 2,250 1,118	...
5,971	...	4,517	...	...	...	851	371	545	...	100	16,201	12,909	...
674 709 651	...	...	...	...	110 337	105 30	...	82 330 185	...	...	2,635 5,679 3,452 3,207	700 2,477 2,101 828	...
2,004	...	...	...	417	95	253	...	793	...	...	15,229	4,758	...
2,003	110	2,017	1,582	917	344	2,571	717	2,295	300	100	61,655	30,111	...
1,537 2,735 016 2,317 1,354 301	...	...	...	390	...	826 24	...	102 405 40	...	...	17,098 14,501 2,720 11,440 2,530 2,490	6734 81 719 121 1,108 425	...
707 1,090 410 515 215 220	...	...	...	...	...	...	...	...	...	...	6,170 4,072 4,137 3,690 2,951 2,534	240 485 1,005 409 110 1,053	...
300 232 435 1,330 648 768	...	...	...	...	...	...	...	...	...	...	1,211 740 1,313 1,217 1,772 2,045	1,607 300 943 010 16 155	...
15,409	150	261	1,694	34	3,532	1,467	3,201	...	...	...	65,301	11,774	...
550 795 453 231 424 870	...	...	...	34	1	...	...	...	...	...	3,177 2,888 2,040 1,214 1,265 2,110	1,127...	...
5,071	...	...	...	34	1	170	616	705	...	...	15,340	4,141	617
4,435 4,301 1,399 101	...	...	...	...	...	363 809 701 440	97 471 430 60	693 ...	...	...	17,794 35,318 2,549 4,114	4,478 2,549...	...
15,913	373	...	...	...	...	2,313	1,010	678	...	...	51,650	29,411	...
50,936	859	980	1,062	35	4,015	2,622	5,179	...	...	...	1,68,527	55,804	617
3,000	...	...	...	...	...	...	...	829	...	...	7,127	1,872	...
3,708 639	196	...	...	...	41	80	158	307	...	1,290	10,029	1,309	...
4,465	195	...	...	...	41	170	253	541	...	2,290	15,399	4,629	...
1,254 909	...	150	85	...	...	478 570	60	246 105	...	...	6,800 6,735	310 2,206	...
1,940	...	150	85	...	...	2,048	60	401	...	...	11,713	5,000	...
813 698	80	...	...	...	...	811	...	317 134	...	...	3,804 2,065	3,409 848	...
1,210	80	...	...	...	...	759	...	245	...	...	6,618	4,347	...
800	...	...	...	...	1,125	...	...	805	...	...	7,895	5,478	...
11,448	256	246	...	...	1,214	1,307	543	1,710	...	1,300	64,965	17,588	...

REMARKS.

FORM NO. II.—Statement of Expenditure of the Second Class

1	2	3	4	5	6	7	8	9	10	11	12	13	14
DIVISION.	District.	Serial number.	Name of municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and surcess of establishment of municipal bodies (not included in octroi).	Conservancy and cleaning.	Police.	Registration of births and deaths.	Lighting.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DAOGA	Dacca	55	Narailmura and Moulmurgan	5,157	6,359	...	...	...	...	...	5,277	...	...
		56	Faridpore	618	6,451	...	656	...	...	679	1,204	...	...
		57	Madaripore	1,446	2,805	...	367	...	...	180	1,153	...	...
			Total	2,534	8,237	...	1,022	...	...	679	2,357	...	...
	Backergunge.	58	Burayal	2,226	8,402	...	1,020	157	...	1,000	2,500	44	...
		59	Nal-dutty	438	1,248	...	228	...	...	57	468	...	...
		60	Jalidala	488	1,392	...	255	...	...	102	435	...	...
			Total	5,277	11,042	...	1,525	...	157	1,214	3,474	54	...
	Mymensingh	61	Museendal	103	5,506	...	526	...	...	1,994	1,381	...	...
		62	Rajshahi	331	751	...	71	...	...	114	325	10	...
		63	Kolokata	1,363	2,141	...	254	...	...	360	827	...	...
CHITTAGONG.	Tippah	64	Jamulpore	736	3,618	...	414	...	...	1,117	807	...	...
		65	Silvapore	1,058	5,234	...	416	...	...	1,022	861	...	...
			Total	4,778	13,456	...	1,797	...	...	2,139	1,668	...	...
	Chittagong	66	Brahmunbaria	120	4,239	...	742	...	...	809	1,110	50	...
		67	Co's Bazar	1,007	1,992	...	222	...	...	175	885	...	...
		68	Nonkhali	347	2,983	...	367	...	...	269	1,210	...	...
			Divisional Total	2,014	4,963	...	249	...	...	543	1,795	...	...
	Paisa	69	Barh	2,725	5,541	...	772	...	...	481	2,114	...	...
		70	Solar	2,642	14,125	...	1,291	...	...	1,154	6,778	...	...
			Total	5,367	20,711	...	2,063	...	...	1,635	8,892	...	...
PATNA	Shahabad	71	Jaidipore	904	1,295	...	322	...	...	37	617	...	...
		72	Duxar	1,157	4,031	...	675	...	...	720	1,111	...	...
		73	Deonur	294	5,579	...	654	...	...	620	1,101	...	...
	Mouaffarpore	74	Rosera	5,721	9,405	...	479	...	...	991	3,396	...	...
		75	Blasobah	369	1,225	...	181	...	...	201	794	...	...
			Total	8,507	22,125	...	2,271	...	...	2,260	7,421	...	...
	Durban	76	Hajipur	3,377	4,576	...	904	...	...	72	2,287	...	...
		77	Jalgaon	62	2,301	...	469	...	...	72	1,062	...	...
			Total	4,002	6,877	...	1,373	...	...	144	3,349	...	...
BARH.	Barh	78	Rosera	1,251	3,174	...	262	...	...	148	1,010	...	...
		79	Moulmurgan	9,108	3,664	...	236	...	...	102	1,057	...	...
			Total	10,372	6,838	...	508	...	...	250	2,067	...	...
	Barh	80	Bevelunge	6,652	1,113	...	691	...	...	543	2,148	190	...
		81	Kowari	2,754	2,440	...	301	...	...	6	1,254	1,472	...
			Total	16,756	10,992	...	992	...	...	491	2,000	4,230	...
	Chumpanur	82	Motbarre	2,297	3,317	...	415	...	...	51	475	...	...
		83	Kotah	1,905	6,769	...	419	...	...	639	1,889	...	...
			Total	4,202	10,086	...	834	...	...	650	2,364	...	...
			Divisional Total	42,694	79,585	...	7,629	...	...	816	8,501	29,646	741
BAGH.	Bharnipore	84	Colem	2,571	1,699	...	298	...	...	100	806	...	...
		85	Jogpur	1,456	3,178	...	46	...	...	307	392	...	...
			Total	3,988	5,337	...	344	...	...	407	1,198	...	...
	Maidah	86	English Bazar (d-d-ut)	223	2,400	...	88	...	...	217	190	3,028	...
		87	Maidah (d-d-ut)	621	852	...	174	...	...	642	2,606	...	...
			Total	844	3,252	...	262	...	...	859	2,796	...	...
			Divisional Total	3,527	12,600	...	448	...	...	1,266	8,056	...	...
CHITTA.	Cutack	88	Cutack	7,277	24,944	...	2,674	...	...	2,105	4,790	...	...
		89	Jajpur	616	741	...	621	...	...	362	770	...	...
		90	Kantaparah	843	2,022	...	430	...	...	114	740	...	...
			Total	1,459	27,010	...	3,625	...	...	2,581	6,300	...	...
	Balasore	91	Balasore	102	7,065	...	780	...	...	394	1,351	...	...
			Divisional Total	+1,459	34,975	...	5,805	...	...	2,995	8,506	...	...
	Hazaribagh.	92	Hazaribagh	1,240	6,124	...	540	...	...	1,308	1,877	...	...
		93	Chittra	329	4,275	...	360	...	...	60	1,437	940	...
		94	Kotah	981	1,028	...	360	...	...	680	1,330	...	...
CHOTA NAGPORE.	Lohardaga	95	Randico	3,006	13,457	...	1,200	...	...	165	2,762	6,523	...
		96	Manthoon	5,417	6,994	...	1,107	...	...	1,073	1,068	...	...
		97	Chyosana	461	6,978	...	60	...	...	362	777	964	...
	Manthoon	98	Manthoon	453	1,779	...	159	...	...	194	677	...	...
			Divisional Total	9,467	36,716	...	2,516	...	...	550	4,660	7,689	...
			GRAND TOTAL	+1,54,989	4,94,608	...	39,505	...	...	18,797	1,04,754	1,346	...

Municipalities in Bengal for the year 1876-77—(Continued).

[illegible]

FORM No. II.

Statement of Expenditure of the several Unions in Bengal for the year 1876-77.

Form No. II.—Statement of Expenditure of the several

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Division.	District.	Serial number.	Name of municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head Office establishment.	Collection of octroi.	Collection of other taxes and income (if any special grants from the Government Office is maintained).	Currency exchange and	Police.	Registration of births and deaths.	Lighting.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	Burdwan	1	Patraschaur	780	1,023	.....	.....	.....	.....	.....	.....	.....	.....
		2	Romankach	.....	3,408	.....	.....	.....	.....	.....	.....	.....	.....
		3	Jalambad	.....	2,115	.....	.....	.....	.....	.....	.....	.....	.....
		4	Bally	.....	386	.....	.....	.....	.....	.....	.....	.....	.....
		5	Khanbar	.....	2,515	.....	.....	.....	.....	.....	.....	.....	.....
		6	Kongur	.....	394	.....	.....	.....	.....	.....	.....	.....	.....
		7	Kotulpore	.....	1,167	.....	.....	.....	.....	.....	.....	.....	.....
			Total	5,779	13,411	.....	2,418	.....	.....	182	.....	.....	.....
	Bankura	8	Joydipore	.....	561	168	.....	.....	.....	.....	19	.....	.....
Hooghly	Hooghly	9	Mura	.....	458	501	.....	54	.....	.....	.....	.....	.....
		10	Pandur	.....	1,424	1,810	.....	216	.....	.....	.....	.....	.....
		11	Geopthar	.....	703	1,225	.....	237	.....	.....	.....	.....	.....
		12	Talaguri	.....	4,443	3,226	.....	346	.....	.....	10	.....	.....
		13	Dwaradin	.....	1,182	436	.....	13	.....	.....	.....	.....	.....
Howrah	Howrah		Total	8,253	7,422	.....	896	.....	.....	10	8,551	.....	.....
		14	Khanasol	.....	4,006	1,403	.....	290	.....	.....	.....	405	.....
			Divisional Total	19,264	30,007	.....	3,623	.....	.....	140	10,229	.....	.....
24-Perennials	24-Perennials	15	Burkulpore	.....	1,321	.....	.....	.....	.....	.....	.....	.....	.....
		16	Dum-Dum	.....	1,275	.....	.....	.....	.....	.....	.....	.....	.....
	Nudon	17	Chondah	.....	671	2,257	.....	.....	.....	.....	.....	.....	.....
		18	Jagohi	.....	559	615	.....	.....	.....	.....	.....	.....	.....
	Jossore	19	Keshulpore	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		20	Kotchulpore	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Moorshednagar	21	Berhulpore Cantonment	.....	1,540	1,535	.....	.....	.....	.....	.....	.....	.....
		22	Dowlatnagar	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Jalpur	23	Jalpur	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		24	Manickganj	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dacca	Dacca	25	Roydipore	.....	212	1,438	.....	.....	.....	.....	.....	.....	.....
		26	Dowlat Khan	.....	576	604	.....	.....	.....	.....	.....	.....	.....
	Bakerganj	27	Patulshah	.....	110	301	.....	.....	.....	.....	.....	.....	.....
		28	Perennials	.....	316	1,428	.....	.....	.....	.....	.....	.....	.....
	Mymensingh	29	Bowd	.....	57	754	.....	.....	.....	.....	.....	.....	.....
		30	Bakerganj	.....	1,121	1,710	.....	.....	.....	.....	.....	.....	.....
	Patna	31	Tanm	.....	113	4,483	.....	.....	.....	.....	.....	.....	.....
		32	Moklascha	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Patna	33	Khatul	.....	1,532	2,003	.....	.....	.....	.....	.....	.....	.....
		34	Munir	.....	525	1,494	.....	.....	.....	.....	.....	.....	.....
PATNA	PATNA	35	Insapur Nizam	.....	6,571	8,210	.....	.....	.....	.....	.....	.....	.....
		36	Mahomedpur	.....	916	1,228	.....	.....	.....	.....	.....	.....	.....
	Gya	37	Belapur	.....	1,807	1,478	.....	.....	.....	.....	.....	.....	.....
		38	Patna	.....	1,873	3,100	.....	.....	.....	.....	.....	.....	.....
	Gya	39	Moklascha	.....	3,570	3,548	.....	.....	.....	.....	.....	.....	.....
		40	Dumra Cantonment	.....	2,991	15,931	.....	.....	.....	.....	.....	.....	.....
	Gya	41	Nuwadah	.....	1,770	2,384	.....	.....	.....	.....	.....	.....	.....
			Total	19,261	38,676	.....	2,556	.....	.....	5,498	10,246	.....	.....
	Gya	42	Tokar	.....	2,074	1,702	.....	.....	.....	.....	.....	.....	.....
		43	Insapur Nizam	.....	1,792	1,200	.....	.....	.....	.....	.....	.....	.....
PATNA	PATNA	44	Belapur	.....	1,207	1,400	.....	.....	.....	.....	.....	.....	.....
		45	Nuwadah	.....	401	775	.....	.....	.....	.....	.....	.....	.....
	Gya	46	Bowd	.....	1,343	964	.....	.....	.....	.....	.....	.....	.....
		47	Rajowly	.....	622	1,100	.....	.....	.....	.....	.....	.....	.....
	Gya	48	Sheraldy	.....	1,403	1,100	.....	.....	.....	.....	.....	.....	.....
		49	Fatulpore	.....	904	437	.....	.....	.....	.....	.....	.....	.....
	Gya	50	Aurangabad	.....	3,506	824	.....	.....	.....	.....	.....	.....	.....
		51	Thra	.....	601	429	.....	.....	.....	.....	.....	.....	.....
	Gya	52	Khatul	.....	911	807	.....	.....	.....	.....	.....	.....	.....
			Total	15,027	10,807	.....	121	.....	.....	1,457	9,084	183	.....

Unions in Bengal for the year 1876-77.

15	16	17	18	19	20	21	22	23	24	25	26	27	28	REMARKS.
DETAILS.														
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, not under improvement.	Salt and other public works, not under improvement.	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Credit balance at the close of the year.	Debit balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
235						420		5			1,222	1,392		
183								5			2,923	521		
1,250								5			2,820	281		
								5			1,178	818		
								5			2,018	1,291		
								5			273	428		
								5			1,669	510		
1,650						420		225			11,094	6,281		
											210	401		
236								11			1,93	301		
1,225								31			2,170	1,188		
712								61			1,411	177		
1,153								111			5,912	3,967		
99								3			290	1,188		
5,790								216			8,158	6,829		
											715	5,111		
5,440						470		255			28,167	19,108		
								221			1,821			
								221			1,125			
								221			3,596			
137								26			2,272	1,295		
46								26			457	675		
183								31			2,868	1,677		
								16			605	1,153		
								16			1,106	5,187		
								16			1,801	3,221		
515								85			1,162	2,892	796	6
645								85			3,102	817	653	6
724								68			1,140	10,779	5,985	6
												1,713	47	
								105			5,882	1,119		
								1			1,606		21	
104											1,000	155		
3,622											1,541	227		
											1,210	905		
180								704			2,007	773		447
1,090								108			6,730	1,578		465
1912								531			3,583	1,612		
628								531			3,280	518		
1,565								531			3,073	1,270		
2,650								531			18,431	3,927		468
100								8			2,585	1,060		
3,622								76			1,909	700		
								28			9,329	4,511		
80								23			1,171	1,192		
100								18			1,686	2,513		
690								16			3,051	3,078		
735								16			3,203	2,439		
100								16			17,885	2,077		
2,095								16			1,200	2,014		
								1,430			38,611	19,726		
								15			1,551	2,828		
								34			2,570	1,608		
								27			1,310	821		
								23			821	416		
								18			1,586	725		
								18			363	470		
								16			1,290	807		
								16			252	800		
								30			1,156	1,901		
								14			670	414		
								10			480	900		
								240			15,361	11,163		

FORM No. II.—Statement of Expenditure of the several

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Division.	District.	Serial number.	Name of municipality.	Balance from previous year.	Income during the year.	Interest on debt.	Head Office establishment.	Collection of octroi.	Collection of other taxes and sources of revenue.	Number of the Head Office (for the year).	Conservancy and cleaning.	Police.	Resident of the district and division.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA- DIVISION.	Bhahabad	55	Chowra	365	518	.....	198	.....	.....	.....	.....	385	.....
		56	Budhpore .. ..	.....	815	.....	127	.....	.....	.....	.....	648	.....
		57	Naurangpore	432	890	.....	225	.....	.....	.....	104	647	.....
		58	Chenara	140	851	.....	216	.....	.....	.....	111	391	.....
		59	Achamshad	577	464	.....	101	.....	.....	.....	36	272	.....
		60	Chand	255	145	.....	37	.....	.....	.....	.....	95	.....
		61	Chhapra	196	329	.....	65	.....	.....	.....	.....	392	.....
			Total	2,103	4,023	.....	910	.....	.....	.....	311	2,718	.....
	Mouffarpore...	62	Sectamurhee	1,623	1,119	.....	593	.....	.....	.....	130	305	.....
		63	Mohar	75	1,000	.....	108	.....	.....	.....	.....	465	.....
			Total	1,698	2,119	.....	701	.....	.....	.....	130	801	.....
			Divisional Total	35,812	55,184	.....	4,096	.....	.....	1,497	7,286	27,081	182
BAGUL- PORE	Purneah		Kisoregunge	1,490	3,829	.....	525	.....	.....	.....	1	2,105	.....
			Kanoozunge	474	1,061	.....	120	.....	.....	.....	7	711	.....
			Divisional Total	1,963	4,890	.....	645	.....	.....	.....	8	2,816	.....
CHITRA NAGPORE...	Poores	64	Poores	8,349	9,140	.....	785	.....	.....	.....	666	4,819	.....
		65	Deoria	545	305	.....	61	.....	.....	.....	96	195	.....
		66	Lohardugga	507	1,323	.....	132	.....	.....	.....	145	659	.....
CHITRA NAGPORE...	Lohardugga	67	Garia	755	2,042	.....	314	.....	.....	.....	297	880	.....
			Total	1,617	3,673	.....	544	.....	.....	.....	859	1,471	.....
	Manbhoom	68	Rupnathpore	908	1,123	.....	19	.....	.....	.....	10	234	713
		69	Manbhoom	125	694	.....	14	.....	.....	.....	191	193	335
		70	Jhalda	61	1,770	.....	29	.....	.....	.....	365	273	432
			Total	1,100	3,609	.....	67	.....	.....	.....	610	600	1,512
			Divisional Total	2,527	7,172	.....	601	.....	.....	.....	610	1,746	2,696
			GRAND TOTAL	77,625	1,23,219	.....	12,832	.....	.....	.....	2,582	32,021	64,743

Unions in Bengal for the year 1876-77.—continued.

15	16	17	18	19	20	21	22	23	24	25	26	27	28		
DIFFER.															
Construction and maintenance of roads.		Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, and similar improvements.	Sanitary and charitable establishments, hospitals, vaccination, &c.	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Credit balance at the close of the year.	Debit balance at the close of the year.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Rs. 13	461								3 196				488 815 960 914 300 130 390	261 352 77 231 316 145	
474									100			4,612	1,616		
197					14				18 62			1,015 713	1,127 960		
197					14				69			1,730	1,997		
5,720	300	1,178			2,846	1,000	3,400		1,936			57,228	3,772		
												2,431 938	2,674 687		
												3,360	3,070		
2,360					74				85			8,723	5,705		
84 216 500									9 120			438 1,235 1,016	215 517 602		
631					400				129			5,060	1,624		
60					100			18 15				1,146 724 1,064	889 1 5-5		
31					100			18 23				2,024	1,074		
600					400			34 14	153			6,600	3,290		
17,640	300	1,614	700	3,246	1,403	5,366	646	3,068	1,180			1,26,960	75,430	474	

FORM No. II.

Statement of Expenditure of the several Stations in Bengal for the year 1876-77.

FORM No. II.—Statement of Expenditure of the several

1	2	3	4	5	6	7	8	9	10	11	12	13	14
DIVISION.	District.	Serial number.	Name of municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head Office establishment.	Collection of octroi.	Collection of taxes and income (if any special cess levied) from that of the Head Office is maintained.	Conservancy and cleansing.	Police.	Registration of births and deaths.	Lighting.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B. & C. U. L. FORM	Monchyr South Parganah.		Jamulpore	2,000	10,214	....	2,672	....	....	3,569	3,394	65	....
			Bahubemba	228	3,565	....	1,175	....	....	752	208	....	....
			Total	3,128	20,201	....	3,847	....	....	4,321	3,602	65	....

Stations in Bengal for the year 1876-77.

15	16	17	18	19	20	21	22	23	24	25	26	27	28
Construction and main- tenance of works.	Watering roads.	Revenue works.	Water-supply.	Buildings.	Other public works, including garden masonry and im- provements.	Sanitary and charitable establishments (hos- pitals, dispensaries, bacteriology, &c.).	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Redemption of debt.	Total.	Credit balance at the close of the year.	Debit balance at the close of the year.
Rs. 5,294 156	Rs. 173	Rs. 113	Rs.	Rs. 163	Rs. 130	Rs. 90	Rs. 180	Rs. 1,478 48	Rs.	Rs. 500	Rs. 16,721 5,080	Rs. 2,423 5,100	Rs.
5,310	173	113	.....	163	130	90	180	1,420	.....	700	19,710	5,923	.....

REMARKS.

FORM No. II.

*Abstract Statement of Municipal Expenditure in the various Divisions in Bengal
for the year 1876-77.*

FORM No. II.—*Abstract Statement of Municipal Expenditure in*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	
Division	District	Serial number.	Name of municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head Office establishment.	Collection of octroi.	Collection of other taxes (if any special establishments, Head Office is maintained).	Contingent and	Police.	Registration of births and deaths.	Lighting.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SWAN	Burdwan	Bankura	.....	10,217	8,914	1,904	8,751	.....	1,344	12,936	23,581	43	1,020
		Bankura	.....	1,079	8,493	.....	754	.....	.....	1,307	4,556	7	.....
		Baruahm	.....	1,125	3,551	.....	894	.....	.....	1,117	1,668	.....	.....
		Medinipur	12,754	11,506	4,000	837	3,026	12,596	116	28
		Highly	23,826	9,840	9,625	957	14,482	31,679	234	8,213
SWAN	Burdwan	Lower	.....	18,750	1,05,022	.....	10,853	.....	4,559	25,820	21,030	.....	171
		Total	.....	175,543	4,30,648	1,904	41,581	.....	7,397	60,201	1,06,035	415	8,378
		1,108
		.....	.....	88,594	8,24,942	.....	96,308	.....	25,011	20,150	1,22,430	2,610	16,905
		.....	.....	21,041	10,797	.....	4,074	.....	3,641	4,944	21,416	407	88
SWAN	Burdwan	Jessore	.....	7,214	15,169	.....	2,650	.....	.....	333	3,321	.....	476
		Moondah dahan	.....	55,429	61,438	.....	353	.....	6,520	12,874	21,316	.....	171
		Total	.....	11,07,168	6,08,810	.....	45,780	.....	81,921	70,821	1,08,916	2,828	17,032
		1,121
		.....	.....	58,594	8,24,942	.....	96,308	.....	25,011	20,150	1,22,430	2,610	16,905
SWAN	Burdwan	.....	.....	21,041	10,797	.....	4,074	.....	3,641	4,944	21,416	407	88
		.....	.....	7,214	15,169	.....	2,650	.....	.....	333	3,321	.....	476
		.....	.....	55,429	61,438	.....	353	.....	6,520	12,874	21,316	.....	171
		Total	.....	11,07,168	6,08,810	.....	45,780	.....	81,921	70,821	1,08,916	2,828	17,032
		1,121
SWAN	Burdwan	.....	.....	58,594	8,24,942	.....	96,308	.....	25,011	20,150	1,22,430	2,610	16,905
		.....	.....	21,041	10,797	.....	4,074	.....	3,641	4,944	21,416	407	88
		.....	.....	7,214	15,169	.....	2,650	.....	.....	333	3,321	.....	476
		.....	.....	55,429	61,438	.....	353	.....	6,520	12,874	21,316	.....	171
		Total	.....	11,07,168	6,08,810	.....	45,780	.....	81,921	70,821	1,08,916	2,828	17,032
SWAN	Burdwan	.....	.....	1,121	.....	.....	.....	.....	.....	.....	.....	.....	.....
		.....	.....	58,594	8,24,942	.....	96,308	.....	25,011	20,150	1,22,430	2,610	16,905
		.....	.....	21,041	10,797	.....	4,074	.....	3,641	4,944	21,416	407	88
		.....	.....	7,214	15,169	.....	2,650	.....	.....	333	3,321	.....	476
		Total	.....	11,07,168	6,08,810	.....	45,780	.....	81,921	70,821	1,08,916	2,828	17,032
SWAN	Burdwan	.....	.....	55,429	61,438	.....	353	.....	6,520	12,874	21,316	.....	171
		.....	.....	7,214	15,169	.....	2,650	.....	.....	333	3,321	.....	476
		.....	.....	21,041	10,797	.....	4,074	.....	3,641	4,944	21,416	407	88
		.....	.....	58,594	8,24,942	.....	96,308	.....	25,011				

the various Divisions in Bengal for the year 1876-77.

15	16	17	18	19	20	21	22	23	24	25	26	27	28
EXPENDITURE.													
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including similar improvements.	Sanitary and charitable establishments (hospitals, houses, vaccination, &c.).	Erection and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayments of debt.	Total.	Cash balance at the close of the year.	Debit balance at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
16,443 925 501 4,507 18,223 46,594 87,613	1,187 8,427 10,363	100 4,309 5,714 8,113	1,888 1,282	600 8,664 5,340	955 80 4,501	1,732 587 1,791 2,010 7,097	240 2,731	8,699 107 7,743 12,472 20,363	..... ..... 300 300	..... ..... ..... ..... ..... ..... 3,196	..... ..... ..... ..... ..... ..... 4,13,110	..... ..... ..... ..... ..... ..... 92,563	...................................
1,41,115 16,815 4,067 12,000	14,279 223	203	23,897	1,044 1,679	34 3,531	8,406 1,809 1,257 2,313	7,037 1,016 417 1,419	1,05,005 2,540 507	18 1,162	..... ..... ..... .....	5,31,053 12,983 17,848 87,257	46,100 17,946 8,800 30,118	..... ..... ..... 67
1,48,402	15,063	603	23,314	2,727	5,38	14,045	10,100	1,00,430	1,180	.....	6,65,123	1,02,867	823
3,000 4,425 1,132 1,210 800 5,544	..... 190 30 ..... .....	..... 100 100 1,990	..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... .....	..... ..... 14 ..... ..... .....	..... ..... 160 769 1,701	..... ..... 283 1,310	..... ..... 344 215 1,103	..... ..... 1,290 ..... ..... .....	..... ..... ..... ..... ..... .....	..... ..... 7,427 15,290 11,743 6,014 1,946 29,840	1,978 3,939 3,939 4,547 5,474 8,550	..............................
.....	230	2,105	164	6,388	2,075	5,277	943	2,515	.....	1,200	50,396	21,029	.....
10,245 2,507 4,270 6,048 5,482	1,344 ..... ..... ..... .....	..... ..... ..... ..... .....	700 1,053 ..... ..... .....	..... ..... ..... ..... .....	1,374	1,774 235	850	5,271 215 ..... ..... .....	..... ..... ..... ..... .....	1,114	70,723 10,400 19,918 5,107 15,771	30,138 1,877 8,004 4,607 1,968	..... ..... ..... 408 359
27,774	1,704	1,150	1,864	979	2,130	2,490	1,360	7,329	.....	1,118	1,46,435	42,108	827
10,722	.....	170	.....	1,050	1,004	485	.....	1,116	.....	.....	27,720	1,075	.....
.....	.....	.....	.....	152	.....	212	23	90	.....	.....	2,143	847	.....
10,722	.....	170	.....	1,102	1,004	697	25	1,236	.....	.....	50,303	2,568	.....
41,504 4,484 7,494 1,119 9,805 6,534 2,501	4,950 184 452 2,601	904 2,190 2,404 103	..... ..... ..... ..... ..... ..... .....	8,050 700 130 294	264 2,190 33 1,052	6,470 814 862	2,700 1,170	4,473 2,663 ..... ..... ..... .....	..... ..... 610 ..... ..... ..... .....	..... ..... ..... ..... ..... ..... .....	1,63,729 45,242 40,213 41,070 51,084 31,489 8,638	53,864 36,100 130,040 5,902 30,585 24,919 4,638	...................................
84,581	9,172	8,311	1,1	9,406	4,500	11,150	4,707	10,221	.....	610	3,47,096	1,00,532	378
12,497 1,14 4,727 308 1,431	173....................	.........................	.........................	.........................	.........................	.........................	.........................	.........................	.........................	.........................	.........................	.........................	.........................
19,098	173	517	.....	3,936	7,042	3,724	983	4,523	.....	2,000	1,00,774	27,077	.....
4,270	.....	.....	.....	.....	6,943	.....	.....	1,233	.....	.....	22,330	656	1,823
2,200 1,482	.....	.....	.....	.....	71 250	.....	.....	.....	.....	.....	8,780 1,087	8,780 1,587	.....
8,110	.....	.....	.....	25	6,219	.....	.....	1,908	.....	.....	36,429	+11,056	1,483
2,340 2,409 899 336	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,701 10,604 1,500 6,298	3,822 7,553 461 3,585	.....
7,003	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	30,938	16,208	.....
4,11,789	36,740	18,382	27,078	31,847	81,290	44,860	21,013	1,08,318	1,480	8,324	18,56,640	4,73,998	2,168

REVENUE.

Abstract of Form No. II, giving the Provincial Totals for each column from 6 to 28 for the year 1876-77.

	Rs.			
Balance from previous year	+4,87,808
Income during the year	—10,106
Interest on debt	18,99,388
Head office establishment	3,089
Collection of octroi	1,60,468
Collection of other taxes and sources of income	50,487
Conservancy and cleaning	2,52,491
Police	5,24,109
Registration of births and deaths	5,286
Licencing	59,631
Construction and maintenance of roads	4,11,789
Watering roads	36,740
Drainage works	18,882
Water supply	27,075
Buildings	31,847
Other public works, including gardens and similar improvements	31,380
Sanitary and charitable establishments (hospitals, alms-houses, vaccination, &c.)	44,666
Education, Science and Art	21,018
Miscellaneous	1,68,313
Distributions to Local or Provincial funds	1,480
Repayment of debt	8,394
			Total	18,56,640
Balance at the close of the year—				
Credit balance	4,73,998
Debit balance	3,648

REPORT

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1877-78.



Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1879.

REPORT
ON
MUNICIPAL TAXATION AND EXPENDITURE
IN THE
LOWER PROVINCES OF BENGAL
FOR THE YEAR 1877-78.

No. 230.

FROM D. BARBOUR, Esq.,

Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Dated Calcutta, the 25th March 1879.

SIR,

WITH reference to the Resolution of the Government of India in the Department of Revenue, Agriculture, and Commerce, No. 1—27, dated the 27th March 1872, I am directed to submit, for the information of His Excellency the Governor-General in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1877-78, together with classified statements showing the income and expenditure of the municipalities, unions, and stations for that year, prepared in accordance with the instructions contained in the orders of the Government of India in the same Department, No. 2—81, dated the 8th August 1876.

2. *Calcutta Municipality.*—The year 1877 was the first working year of the municipality under the elective system, which came into operation towards the close of October 1876. Some progress was made during the year in the sanitary improvement of the town, but the Commissioners spent much time in profitless discussions, and cannot be said as a body to have shown much practical ability in dealing with the business that came before them. The inability shown by the Commissioners and the Chairman to grasp clearly the financial position of the Municipality, or to control its working effectively, and the financial difficulties resulting therefrom, were fully set forth in the Resolution on the Report of the Municipality for 1877, and as the remarks then made have already been communicated to the Government of India, they need not be repeated. The drainage in the northern part of the town was extended by 13·03 miles, thus bringing up the completed drainage to 99·58 miles, and leaving 75·77 miles still to be constructed. A contract was entered into with the Oriental Gas Company for the complete illumination of the town with gas. Arrangements were also made

during the year for the cleansing of private houses by the formation of a new department called the night-soil service. The new system proved expensive, and its introduction was attended with many difficulties.

3. *Meetings of the Commissioners.*—There were 104 meetings during the year, including 89 Committee meetings. On the first introduction of the new Act (IV, B.C., of 1876) separate Committees were appointed to look after the working of the various departments of the municipality; but the system was said not to work well, and the special Committees were during the year merged into a general Committee called the "Town Council," to which questions of all sorts are now referred for consideration and disposal.

4. *Municipal Finances.*—Owing to the estimates of 1877 being incorrectly framed, and to heavy additional expenditure having been incurred, in some cases without the sanction of the Commissioners, the present state of the municipal finances is anything but satisfactory. As the necessary result, a heavy burden of taxation must be borne by the town during the next few years, and many of the sanitary improvements so greatly needed must be indefinitely postponed. The attention of the Commissioners has been drawn to the unsatisfactory state of their finances, and they have been advised to take immediate steps to place the municipality in a state of solvency and to introduce the reforms so urgently needed in every branch of the municipality. If the year 1879 does not show an improvement in the working of the municipal administration, it will be a question whether the control of the affairs of the town should not be placed in other hands.

The following statement shows the actual revenue of the municipality for the year 1877-78, as compared with that of the previous year:—

Items of income.				Income during 1876-77.	Income during 1877-78.
				Rs.	Rs.
House-rate	...	...	...	8,86,026	8,33,556
Police-rate	...	...	...	3,47,211	2,33,934
Lighting-rate	...	...	...	2,85,948	2,25,933
Water-rate	...	...	...	5,12,665	4,88,615
Licenses on trades and professions	...	...	...	2,52,980	2,52,250
Carriage and horse tax	...	...	...	1,64,247	1,85,186
Rents of houses, gardens, and markets	...	...	...	1,54,300	1,30,492
Fines and penalties	...	...	...	33,156	31,440
Miscellaneous	...	...	...	2,20,396	2,73,410
Payments for municipal services rendered to individuals	...	...	...	.....	1,34,024
Total	...	...	...	28,56,929	27,88,839

The total income during 1877-78 was therefore Rs. 27,88,839, and adding to this the balance at the close of the previous year, which amounted to Rs. 9,44,518, the amount available for expenditure was Rs. 37,33,357. A considerable portion of the balance was, however, represented by stores which practically could not be brought into use, and the funds at the disposal of the Commissioners did not in practice amount to so much as Rs. 37,33,357.

5. The revenues of the municipality are mostly derived from direct taxes. The general fund comprises the house-rate, the license tax, the horse and carriage tax, hackery registration fees, trade refuse fees, and other miscellaneous receipts. The rates of the year 1877, as compared with those of the previous year, were as follows:—

				1876.	1877.
House-rate	...	...	...	7½ per cent.	7 per cent.
Water-rate	...	...	...	4½ "	4½ "
Police-rate	...	...	...	2½ "	2 "
Lighting-rate	...	...	...	2 "	2 "

6. *Assessments.*—During the year the assessments on houses and lands in wards Nos. 1, 3, 4, and 6 were revised.

In addition to the general work of revision, the assessment of 4,515 houses in different parts of the town was enhanced during the year, owing to the construction of new or additional buildings. In the case of 718 houses the assessment was reduced, owing to partial or entire demolition of houses, removal of tenants, &c. The result of the year's operations was an increase in the assessed annual value of property in the town amounting to Rs. 3,05,121, and a decrease amounting to Rs. 1,19,078, or a net increase of Rs. 1,86,043.

7. *Operations of the License Department.*—Twenty-six thousand three hundred and thirty-five licenses were granted during the year. Of these, 152 were issued to Joint-Stock Companies; 1,425 to merchants, bankers, &c.; 216 to barristers, attorneys, and pleaders; 141 to mooktears and law agents; 16 to surgeons; 100 to licentiates of medicine, apothecaries, veterinary surgeons, &c.; 22 to owners of markets; 124 to hotel-keepers, manufacturers, &c.; 87 to owners of cargo-boats; and 337 to brokers and dealers in precious stones. The rest were issued to petty dealers, pawnbrokers, money-changers, &c.

8. *Expenditure.*—The following statement shows the expenditure of the municipality under the different revenue accounts, as compared with the previous year:—

Items of expenditure.	Expenditure during 1876-77.	Expenditure during 1877-78.
	Rs.	Rs.
Interest on debt	7,48,165	7,18,613
Head Office establishment	2,57,019	2,45,373
Collection of rates	53,902	50,152
Conservancy and cleansing	2,12,885	2,73,696
Police	3,51,555	2,23,111
Registration of births and deaths	1,814	3,587
Lighting	2,20,731	2,33,156
Construction and maintenance of roads	3,42,670	3,83,731
Watering roads	38,746	34,161
Drainage working expenses	37,057	59,924
Water-supply	1,93,100	2,01,202
Buildings, repair of	28,079	3,043
Other works of public utility	7,779	4,685
Sanitary and charitable establishments	24,052	2,49,891
Miscellaneous	88,109	1,10,166
Repayment of debt	2,92,782	3,00,188
Total	28,98,445	30,91,679

9. *Loans of the Municipality.*—The municipal debt at the close of the year 1877 stood as follows:—

	Rs.
Debenture loans from the public at 6 per cent.	54,99,600
Drainage loans from Government at 4½ per cent.	24,59,400
Market loans from Government at 4½ per cent.	12,22,395
Office building loan from Government at 4½ per cent.	1,30,000
Water-supply loans from Government—	
First loan at 4 per cent.	52,00,000
Second loan at 4½ per cent.	4,11,000
Third loan at 4½ per cent.	1,45,000
Total	1,50,67,395

The charge for interest amounts to Rs. 7,34,011 yearly, viz. Rs. 3,29,976 on loans from the public, Rs. 2,08,000 on the first water-supply loan of 52 lakhs from Government, and Rs. 1,96,035 for the other loans from Government. Besides these sums, the municipality has to pay annually Rs. 3,00,344

towards a sinking fund, viz. Rs. 1,10,000 for loans from the public, Rs. 1,04,000 for the first water-supply loan, and Rs. 86,344 for the other loans from Government.

The question of the consolidation of all the existing Government loans, except the first water-supply loan of 52 lakhs, into one loan, bearing interest at $4\frac{1}{2}$ per cent., is under the consideration of the Government of India. It is proposed that the amount of the sinking fund in connection with the loans proposed to be consolidated should be credited in reduction of the consolidated amount, and that arrangements should be made for the repayment of the balance within a certain number of years by equal half-yearly instalments.

10. *Drainage Works*.—The drainage of the northern part of the town was considerably extended during the year 1877. The total length of sewers constructed amounted to 68,847 lineal feet, or 13.03 miles. The completed drainage measures 99.58 miles, leaving 75.77 miles still to be constructed. The house drainage operations were also satisfactory. The total number of premises connected with the sewers up to the end of the year was 11,590.

11. *Road Department*.—The budget grant for the year under this head amounted to Rs. 3,57,500, but the expenditure was Rs. 3,42,271. New layers of stone were put on six streets, measuring 596,493 superficial feet; new layers of *khoa* or broken bricks were put on seven streets, measuring 199,010 superficial feet, and thorough repairs were done to 60 streets with stone and *khoa*, measuring altogether 654,094 superficial feet, and partial repairs were carried out in every ward of the town.

12. *Street-watering*.—Street-watering was carried on in all the large thoroughfares and streets; 9,409,441 square feet of road surface was watered. Of this, 3,768,955 square feet were watered with filtered water, and 5,640,486 square feet with unfiltered water; 35.6 per cent. of the total area of road surface still remain unwatered.

13. *Conservancy*.—The scavenging of the public streets and lanes was regularly performed. Seven thousand one hundred and sixty-three wagon-loads of refuse were removed from the town to the Salt Water Lakes. The drains, public urinals, and latrines were all well looked after, and the sewers regularly flushed. One thousand three hundred and six persons were prosecuted for breach of the conservancy rules, and 655 persons were convicted; Rs. 1,524 were realized as fines.

14. *Tank-filling*.—Fifty-four tanks were emptied during the year, and 38 were filled up with street refuse. The work of filling up 10 more tanks was in progress at the close of the year. A very large number of open tanks (i.e., tanks which are not enclosed and private) still remains to be filled up. The quantity of materials available for filling tanks is very limited, and therefore it is feared that the work will take a long time to complete. But it has been impressed upon the Commissioners that whatever tanks are taken in hand should be filled up as soon as possible, and immediately covered with earth: to partially fill up a tank, or to leave the sweepings thrown into it uncovered, is likely to do more harm than good.

15. *Bustee Improvement*.—The Lieutenant-Governor, in reviewing the report of the municipality for the year 1876, took the opportunity of suggesting that the Commissioners should set aside a sum of money every year for the purchase of *bustees*, should clear and improve the sites thus obtained, and sell the lands for the erection of houses on approved plans. Unfortunately, however, the financial difficulties under which the municipality labours have not permitted the Commissioners to set aside money for this purpose, and it seems highly improbable that they will be able to do so for a considerable time. Most of the proprietors are unable to incur expenditure on improvements, and, as money cannot be borrowed under the Act for this purpose, progress for some years must necessarily be slow. But although no interior conservancy of *bustees* was undertaken, except in a few cases where the owners could be induced to pay for the work done, some improvements of minor importance were effected in different parts of the town during 1877 by filling up tanks and foul ditches and laying out new roads.

In a *bustee* at Machooa Bazar Street three new roads were projected, and have since been taken in hand; two new roads were also under construction in the *bustee* between Machooa Bazar Street and Baranosey Ghose's Street. In

the Southern Division of the town two native landowners have undertaken the improvement of their estates. Improvements have also been commenced in a part of the town known as Anthony Bagan.

16. *Night-soil Department.*—The most important change made during the year for improving the sanitation of the town was that connected with the removal of night-soil from private houses. The establishment of night-men was revised during the year, and a scale of fees was settled by a special Committee. The new arrangements are reported to have proved beneficial, though hitherto they are far from satisfactory from a financial point of view.

17. *Municipal Railway.*—The municipal railway line, which was constructed in 1866 for the purpose of removing the refuse of the town to the Salt Water Lakes, was worked with efficiency during the year. The line is 12 miles in length, and is also used by the Port Commissioners for running goods trains from the Eastern Bengal Railway to the Strand Bank. A sum of Rs. 12,163 was paid by the latter body for this privilege.

18. *Reclamation of land.*—The management of the square mile of land owned by the Commissioners in the Salt Water Lakes, and used for the deposit of rubbish, appears to be satisfactory. The soil is admirably suited for the cultivation of the more valuable crops and of garden produce, and the trees that have been planted are in a flourishing condition. The population of the six villages situated on this land is increasing in number, and it is worthy of note that the inhabitants continue to enjoy comparative immunity from sickness.

19. *Water-supply.*—The quality of the water supplied to the town, though not quite equal to that of 1876, was good. The amount of organic nitrogenous matter present in the hydrant water was larger during the year than in 1876. This, it is said, was due to the large rainfall of the year. The analyses made during the year showed that the water of the pipes contained on an average ammonia, representing nitrogenous organic matter, to the extent of .046 per million, and chlorino, representing dissolved sodium chloride, to the extent of 10.40 per million. The daily average quantity of water supplied to the town was 6,719,266 gallons, or 178,112 gallons in excess of the supply in the previous year. Seven hundred and ninety-six premises were connected with the pipes for the supply of water during the year; in 788 cases the connections were for domestic, and in 8 for business, purposes. The total number of premises connected up to the end of the year was 10,471.

20. *Lighting of the Town.*—The total number of gas-lamps lighted in the town at the expense of the municipality was 2,794, and the total number of oil-lamps was 787. The average illuminating power of the gas during the year was 14.02, the power required by the contract with the Gas Company being only 12. The illuminating power of the gas was somewhat greater in 1877 than in 1876, but is still capable of being increased, and its purity might be greatly improved.

21. *Vital Statistics and Health of the Town.*—The number of deaths registered in the town during the year was 13,704, against 12,961 in the previous year. This gives a death-rate of 31.9 per thousand of the population—a percentage higher than that of any year, except 1875, within the last seven years, as shown below:—

1871	...	...	...	...	...	23.9
1872	...	...	...	...	...	24.1
1873	...	...	...	...	...	24.1
1874	...	...	...	...	...	26.8
1875	...	...	...	...	...	32.7
1876	...	...	...	...	...	30.1
1877	...	...	...	...	...	31.9

The Commissioners call attention to the fact that the death-rate during 1875, 1876, and 1877 was much higher (about 25 per cent.) than during 1871, 1872, and 1873, notwithstanding the large outlay upon sanitary improvements. The comparison is not a fair one, both because previous sanitary improvements influenced the death-rate of 1871, 1872, and 1873, and because deaths have probably been more accurately registered during the last few years than was formerly the case, and the year 1877 was, it is believed, an exceptionally unhealthy year outside Calcutta as well.

The following table shows the number of deaths and births during 1877, classified according to nationality:—

	Deaths.	Births.
Hindooes	9,200	4,873
Mahomedans	3,614	1,820
Non-Asiatics	314	230
Mixed races	504	482
Other religious creeds	72	52
Total	13,704	7,457

Of the total number of births, 4,111 were male births and 3,446 were female births. The ratio of births per 1,000 of the population was 17·3.

The deaths from cholera in 1877 were 1,418, as against 1,857 in 1876. Although the number was less than in the preceding year, yet the steady increase of cholera from 1871 is very remarkable, and has never been satisfactorily explained. The Commissioners do not attach so much importance to impure water as a cause of cholera as Dr. Payne does; but it cannot be denied that impure water is a fertile source of diseases of all sorts, and the completion of the arrangements for an adequate supply of pure water for the town, and for the removal of all sources of impure water, would be of incalculable benefit to the community. The deaths from fever in 1877 were 5,151, as against 4,361 in 1876.

22. *Municipalities in the interior of Bengal.*—The year 1877-78 was the first year in which the new Bengal Municipal Act, 1876, came into full operation. Including the Suburban Municipality, the number of municipalities in the interior of Bengal was as follows:—

First class municipalities	24	25
Second class municipalities	97	97
Unions	70	69
Stations	2	2
Total ...	193	193

There was an addition of one to the number of the first class municipalities. The town of Rampore Beauloah, in the district of Rajshahye, was raised from the status of a second class to that of a first class municipality. The union of Mooktagacha in Mymensingh was made a second class municipality, and a new union called the Palkote Union was formed in the district of Lohardugga, in the Chota Nagpore division. The abolition of the union of Patuakhali in Backergunge, which was reported last year, took effect during the year under review. The number of stations remained the same as in last year. The names of the Nawabgunge and Agurparah Municipalities, in the Barrackpore sub-division, were changed to North Barrackpore and South Barrackpore Municipalities.

23. *Constitution of Committees.*—The constitution of the Committees of the several municipalities was as follows:—

	EUROPEANS.		NATIVES.		OFFICIALS.		NON-OFFICIALS.		TOTAL.	
	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
First class municipalities ...	176	178	878	884	185	140	395	318	446	462
Second class municipalities ...	808	811	909	905	826	805	846	861	1,173	1,206
Unions	18	11	501	476	24	27	499	460	512	487
Stations	14	14	8	7	6	6	18	17	28	21
Total ...	406	414	1,396	1,272	641	578	1,468	1,356	2,165	2,206

It will also be seen that the number of official Commissioners was in the aggregate less than one-fourth of the total number of Commissioners. The attendance of the Commissioners at the meetings of the Committees was on the whole regular, and many evinced a fair amount of interest in the affairs of their respective municipalities.

24. *Elective System.*—As stated in last year's report, the elective system was in operation in three municipalities in these provinces—viz. in the municipalities of Burdwan and Serampore in the Burdwan division, and in Kishnaghur in the Presidency Division. The number of elected Commissioners in the three municipalities was 42, as in last year. The Magistrate of Nuddea reports favorably of the working of the system in Kishnaghur. The new members were regular in their attendance at meetings, and took due interest in municipal work. In Burdwan and Serampore there was nothing requiring special notice in the practical working of the system.

25. *Municipal Benches.*—Benches of Magistrates for the disposal of prosecutions for breaches of conservancy rules sat in almost all the first class, and in many of the second class municipalities. The following table shows the work done by these benches:—

Number of cases instituted during the year	...	...	6,796
Number of cases in which processes issued	...	...	6,475
Number of persons against whom processes were issued	...	...	8,720
Number of persons convicted	...	...	7,363

26. *Assessments.*—The tax levied in the first class municipalities is a rate on the annual value of holdings, except in the town of Comillah, in the district of Tipperah, where the tax is an assessment upon persons occupying holdings within the municipality, according to their circumstances and property within the municipality. The latter mode of assessment is in force in almost all the second class municipalities and unions. The assessment on houses and lands in a portion of the Calcutta Suburban Municipality was revised during the year, resulting in an increase of Rs. 1,775, and a decrease of Rs. 1,718, or a net increase of Rs. 57 per quarter over the demand of last year. The decrease in the assessment was due partly to the revision of the boundaries of the municipality sanctioned in September 1877, by which a number of buildings were excluded from municipal limits, and partly also to remissions and reductions on appeal.

Revised assessments were also made in the following municipalities:—in Sooree, in the district of Beerbhoom, and in Bankoora and Bishenpore, in the district of Bankoora. In Bankoora the revision resulted in an increase of Rs. 619, and in Bishenpore of Rs. 459, over the assessment of last year. In the town of Ghattal the assessment was reduced from Rs. 4,000 to Rs. 3,841, owing to heavy losses sustained by the people in consequence of the flood in October 1876, which swept away upwards of 500 houses in the town.

Assessments were also revised in the municipalities of Bagjullah, Kadihatty, Barripore, Kullarua, and Chanduria, in the district of the 24-Pergunnahs.

There was a new assessment made during the year in Pubna, which raised the demand of the tax by Rs. 910 over that of the preceding year. In Rungpore also the assessment was revised, resulting in an increase of Rs. 690 to the income of the municipality. In Noakholly the old assessment, which was made previous to the introduction of Act V (B.C.) of 1876, was revised during the year, with a view to meet the enlarged requirements of the municipality. At Cox's Bazar the assessment list was revised by a sub-committee appointed for the purpose. The result of the revision is not yet known. In the Patna division a general revision of assessments in almost all the first and second class municipalities was made, resulting in an increase of Rs. 22,674 in the income from the tax on houses over that of the previous year. In the town of Balasore a revised assessment was carried out, which largely increased the income of the municipality. The amount of assessment on permanent houses was raised to Rs. 7,786, and that on rice-stalls of traders to Rs. 818, making a total increase of Rs. 8,554. New assessments were made in Cuttack and Jajpore, but they did not take effect till after the close of the year.

27. Fresh imposts levied during the year.—During the year the provisions

In the Burdwan Division.	
1. Raneegunge.	2. Culna.
In the Presidency Division.	
1. North Suburban.	10. Takoe.
2. South Suburban.	11. Sakshira.
3. North Barrackpore.	12. Kulkroah.
4. South Barrackpore.	13. Chandoorah.
5. Baraset.	14. Joyngger.
6. Nyehtetty.	15. Jagjullah.
7. Buseorahat.	16. Kadibhaty.
8. Goherdanga.	17. Kooahtee.
9. Baduriah.	18. Cooomercolly.
In the Rajshahye and Cooch Behar Division.	
1. Rungpore.	
In the Patna Division.	
1. Gya.	

of the new Municipal Act, relating to the registration of carts, and the levy of a tax on carriages, horses, and animals, were introduced into the municipalities named in the margin. Fees for the registration of carts only were ordered to be levied in the following municipalities:— Boidobatty, Nusseorabad, Buxar, Noakholly, and Kendrapara. The imposition of the tax on carriages and animals was

sanctioned in the municipalities of Hooghly and Chinsurah, Santipore and Colgong. In some of the towns these imposts were introduced late in the year, and therefore no actual realization of revenue took place during the year under review. Towards the close of the year the Commissioner of the Presidency Division brought to notice certain circumstances connected with the system of taxing carriages, animals, and carts, whereby a person who had paid a tax or fee for keeping a carriage, animal, or cart within one municipality was liable to be called upon to pay a second tax or fee for using the same carriage, animal, or cart within a neighbouring municipality. The final settlement of the question was found to be attended with many difficulties, and the matter was still under consideration when the year closed.

28. Rectification of Municipal Boundaries.—The boundaries of the municipality of the Suburbs of Calcutta and of the North Suburban Municipality were revised during the year. The old boundaries were ill-defined and did not in all parts coincide with any line of road or other actually existing defined landmarks. They were therefore found to be very inconvenient for police purposes, and consequently for some years past another boundary was arbitrarily taken for such purposes. The result was that certain tracts of the country, while paying rates to the Suburban Municipality, used to be guarded by the police of the North Suburban town. To remedy this anomalous state of things, two villages named Nonian and Synthee were transferred from the Suburban to the North Suburban Municipality.

The boundaries of the town of Kendrapara in the district of Cuttack were also revised during the year, and 14 adjacent villages lying on the opposite bank of the Gobri river, which runs below the town, were, on the recommendation of the local authorities, included within municipal limits.

Proposals for the revision of the boundaries of the municipalities of Hooghly and Chinsurah and of Purulia in Manbhoom were under consideration at the close of the year.

29. Income.—The following table shows the receipts of the different classes of municipalities, unions, and stations, as compared with those of the previous year:—

HEADS OF RECEIPTS.	FIRST CLASS MUNICIPALITIES.				SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta and Howrah.		In the interior.									
	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rate upon owners according to the yearly value of houses and lands owned by them	8,96,123	4,00,537	4,78,976	4,08,314	.....	.....	.....	.....	.....	17,001	7,73,469	8,32,848
Tax upon occupiers of holdings according to their circumstances	.....	.....	.....	10,504	4,22,913	4,48,564	1,12,450	1,12,751	10,978	.....	5,08,840	5,08,790
Tax upon carriages and mail-mails	87,790	65,737	64,134	53,939	4,408	23,890	879	1,058	938	1,151	88,184	35,905
Fines and fees	14,504	11,581	19,138	6,897	7,803	3,557	1,866	1,030	970	287	42,379	36,043
Pounds, licences, and tolls	9,534	5,622	11,512	11,544	50,373	31,447	13	24	.....	.....	1,40,067	1,23,741
Rent of houses, gardens, &c.	894	1,484	24,994	20,390	7,089	5,577	2,730	2,118	.....	.....	28,197	41,741
Other sources	1,04,732	1,85,551	50,507	69,900	31,531	27,505	10,053	7,687	1,584	2,970	2,57,022	2,50,580
Total	6,22,513	5,51,670	5,52,901	5,58,898	4,94,406	5,38,127	1,38,210	1,27,169	20,900	20,640	10,90,338	10,30,480

It will be seen from the above statement that the total income of all the municipalities exceeded that of last year by Rs. 1,27,132. The increase is observable under all the heads of income, except under the head of 'Fines and Fees,' which shows a decrease of Rs. 17,537 as compared with the receipts of 1876-77. There was an increase under each of the first three heads, which comprise 'Taxation proper.' The total increase under these heads amounted to Rs. 1,01,553, the figures being Rs. 15,15,546, against Rs. 14,13,993 of the previous year.

30. *Total sum available.*—Adding the net balance of the previous year, amounting to Rs. 4,70,143, to the income of the year under review, the total sum which was available for expenditure by the various municipalities during the year was Rs. 24,96,563. Deducting the total expenditure during the year, which amounted to Rs. 19,98,034, as shown below, the balance at its close, after taking into calculation the opening and closing deficit balances, was Rs. 5,04,708.

31. *Expenditure.*—The following table shows the various heads under which expenditure was incurred in the municipalities, unions, and stations during the year:—

HEADS OF EXPENDITURE.	FIRST CLASS MUNICIPALITIES.				SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta and Howrah.		In the interior.									
	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishments, including collection charges...	72,712	78,274	61,109	62,184	66,372	65,344	16,414	15,479	2,344	2,784	3,16,952	2,97,887
Police ...	97,438	1,04,494	1,03,228	1,09,180	1,04,734	1,06,151	64,741	65,368	3,558	3,865	5,16,196	5,29,358
Conservancy ...	74,308	1,72,098	1,10,379	1,19,165	60,870	64,897	12,821	18,154	4,312	5,816	2,62,491	3,08,070
Roads ...	1,45,858	1,54,094	1,44,763	1,56,824	98,474	98,012	17,649	17,914	5,318	5,785	4,17,780	4,08,110
Lighting ...	67,614	69,028	13,546	15,465	829	1,332	7	10	.....	.....	59,331	61,399
Buildings ...	4,064	29,037	20,880	2,798	2,874	4,928	3,246	1,199	103	845	31,847	34,197
Works of public utility ...	66,923	2,467	67,573	53,660	66,659	14,647	8,696	6,438	685	170	1,79,656	69,078
Registration of births and deaths	2,547	1,865	1,829	2,444	1,246	1,196	152	217	66	157	5,238	4,651
Miscellaneous, including interest on, and re-payment of, debt ...	1,13,912	85,422	41,001	1,03,500	10,079	75,060	4,278	10,258	5,226	4,114	1,81,136	2,78,886
Total	6,34,195	6,60,724	6,13,139	6,71,608	4,73,793	5,11,365	1,28,500	1,37,345	19,710	20,992	19,50,040	19,98,634

The expenditure, it will be seen, amounted to Rs. 19,98,034, against Rs. 18,56,640 in the previous year, the result being a net increase of Rs. 1,41,394. The increased expenditure was incurred under the following heads:—

Items in which increased expenditure was incurred.	Amount of increase. Rs.
Establishment and collection charges ...	16,932
Police ...	14,279
Conservancy ...	1,15,519
Lighting ...	3,768
Buildings ...	22,340
Miscellaneous ...	97,729
Total increase	2,70,567

There was a falling off in expenditure under the following heads:—

	Amount of decrease. Rs.
Roads ...	8,640
Public Works...	1,19,878
Registration of births and deaths	655
Total decrease	1,29,173

Deducting the amount of decrease from the total amount of increase, the net increase of expenditure during the year amounted, as stated before, to Rs. 1,41,394.

Names of divisions.	Amount of increase. Rs.
Burdwan	87
Presidency	11,889
Rajshahye and Cooch Behar ...	359
Dacca	483
Chittagong	464
Patna	1,140
Chota Nagpore	870
Total increased cost of establishment	14,258

32. *Establishment and Collection Charges.*—Increased cost on account of establishment proper was incurred in most of the divisions as shown in the margin. Bhagulpore and Orissa divisions showed a decrease under this head, viz. Rs. 1,717 and Rs. 2,894 respectively, or a total decrease of Rs. 4,611. The net increase in the cost of establishment was therefore Rs. 9,641.

Under the head of 'Collection charges' the following divisions showed an increase:—

	Amount of increase. Rs.
Burdwan division	1,671
Rajshahye and Cooch Behar division	482
Patna division	1,854
Orissa division	7,130
Chota Nagpore division	144
Total increase in collection charges	11,281

Decreased charges under this head were incurred in the divisions named below:—

	Rs.
Presidency division	3,631
Dacca division	173
Bhagulpore division	186
Total	3,990

The net increase was Rs. 7,291. Adding the additional expenditure under the two heads of 'Establishment proper' and 'Collection charges,' the aggregate increase was Rs. 16,932.* The increase under establishments was most marked in the Suburban Municipality, being Rs. 11,581 over the cost of last year, the figures being Rs. 44,026, against Rs. 32,445 in 1876-77. But under the head of 'Collection charges' the expenditure was less by Rs. 4,307. Increased expenditure under the head of 'Establishment' was also incurred in the municipalities of Burdwan, Chittagong, Patna, Arrah, Mozufferpore, Durbhunga, and Chupra. In the municipalities in the Orissa division the cost of establishment was reduced, but the cost of the collecting agency was increased. This was merely a transfer of cost from one head to another, as the Commissioner reports that no additions were made to the collecting agency during the year, but every effort was made to utilize the existing staff to the best advantage.	
* Increased establishment cost	9,641
Increased collection charges	7,291
Total	16,932

1876-77. But under the head of 'Collection charges' the expenditure was less by Rs. 4,307. Increased expenditure under the head of 'Establishment' was also incurred in the municipalities of Burdwan, Chittagong, Patna, Arrah, Mozufferpore, Durbhunga, and Chupra. In the municipalities in the Orissa division the cost of establishment was reduced, but the cost of the collecting agency was increased. This was merely a transfer of cost from one head to another, as the Commissioner reports that no additions were made to the collecting agency during the year, but every effort was made to utilize the existing staff to the best advantage.

33. *Police.*—The total cost of maintaining the police force employed in the various municipalities, unions, and stations during the year was Rs. 8,38,388, against Rs. 5,24,109 during the previous year, showing an increase of Rs. 14,279. The increase was mostly in the Presidency, Patna, and Orissa divisions. It amounted on the whole to Rs. 10,868, but there was a corresponding decrease of over Rs. 2,700 in the Rajshahye, Dacca, and Bhagulpore divisions.

In the Presidency division, the municipality which incurred the heaviest expenditure under this head was the Suburbs of Calcutta, which alone showed an increase of Rs. 6,084 over the expenditure of the previous year.†

† In 1877-78	...	...	Rs.
„ 1876-77	...	...	72,277
			66,293
Increase	...	...	6,084

In the municipality of Santipore also there was an increase of Rs. 699 under this head. In all the first class municipalities in the Patna division, except Arrah, the cost of police establishment exceeded that of the previous year. The total increase amounted to Rs. 3,004. The proportion of the annual income absorbed by the police employed in the various classes of municipalities was as follows: in first class municipalities, 20·40 per cent.; in second class municipalities, 36·44 per cent.; in unions, 51·74 per cent.; in stations, 13·87 per cent.; in all grades of municipalities taken together, a general average of 26·56 per cent. The expenditure per head of population on account of police in the municipalities of the different grades was as follows: in first class municipalities, three annas and six pie; in second class municipalities, two annas and seven pie; in unions, two annas and three pie; in the stations, three annas and four pie; in all the municipalities, unions, and stations taken together, the incidence was two annas and eleven pie per head.

Though the largest portion of the income of municipalities is still expended in the maintenance of police, there is a general complaint that the municipal police are not very efficient. The Inspector-General of Police gives the following explanation for this. He says that “service in the municipal police is by no means popular. The work is hard; the pay small,—smaller in fact than in large places like Howrah and Dacca can be earned by other labour without the restraint of discipline.”

The following statement shows the strength of the municipal police during the year 1877, as compared with the previous year:—

YEAR.	Inspectors.	Sub-Inspectors.	Head Constables.	European Constables.	Constables.	Chowkdaris not enrolled under Act V of 1861.
For 1877 ...	4	14	246	1	6,029	44
„ 1876 ...	4	13	237	3	6,106	54
Increase	.....	1	21	.....	.....	.....
Decrease	.....	.....	.....	2	76	10

The increase in the number of head constables was chiefly in the 24-Per gunnabs; the additional sub-inspector was in the Hooghly district.

The reductions were in the districts of Backergunge, Moorshedabad, Rajshahye, Cuttack, Chittagong, Rungpore, and Monghyr.

The municipal police are reported to be comparatively more ignorant than the district police. Out of a body of 6,029 constables, only 711, or 11 per cent. can read and write; whereas in the regular police the percentage is as high as 37.

34. *Conservancy and Cleansing.*—The total amount expended under this head during the year was Rs. 3,68,010, against Rs. 2,52,491 during the preceding year, showing an increase of Rs. 1,15,519. The increase was in the first class municipalities in the Burdwan, Presidency, and Dacca divisions. The largest increase was in the municipality of the Suburbs of Calcutta, being Rs. 90,277 over the expenditure of the previous year. In the municipality of Dacca also the expenditure on conservancy showed an increase of Rs. 6,508 over that of 1876-77. In the Suburbs of Calcutta the general conservancy was fairly attended to; 118,543 cart-loads of street refuse, and 87,160 cart-loads of silt were removed and utilized in filling up holes and pits and raising low lands. By this means 18 foul tanks were filled up and 59 beghas of jungle land cleared and raised. Some of the principal streets were regularly swept and watered. The conservancy of Tolly's Nullah, a tidal stream which flows through the most populous and important part of the municipality, was carefully attended to, and steps were taken to improve its sanitary condition. A considerable number of persons were prosecuted for committing nuisances on its banks. The insanitary condition of the Circular Canal and its neighbourhood was lately the subject of correspondence between

the Public Works Department of this Government and the municipalities of Calcutta and the Suburbs. A comprehensive scheme for the improvement of the canal, and for the addition of locks which shall make it passable for steamers, is being carried out by the Public Works Department. The Superintending Engineer of the Presidency Circle has been instructed to prepare a detailed scheme, in communication with the Chairmen of the Calcutta and Suburban Municipalities, for relieving the canal of the influx of storm-water and sewage from the Calcutta drains. Considerable progress has also been made in the improvement of *bustees*, or clusters of native huts in the suburbs. The Gossai *bustee*, a very filthy plot of land on the east side of the General Hospital, overcrowded with huts built without any regard to plan and without any passage for the scavenger's carts, has been much improved. Wide roads have been opened out, the huts have been reconstructed in regular lines, and several foul tanks have been filled up. In most of the municipalities in the interior of the province increased attention was paid to conservancy arrangements, but improvement is greatly retarded by want of funds.

At Monghyr iron carts for removing street-sweepings and rubbish were introduced, and sheet-iron urinals were established in the bazar. Strict supervision was kept over private latrines, and much improvement was effected in their cleanliness. In Bhagulpore additional public latrines were made, private well-privies and cesspools were closed, burning ghâts for the cremation of Hindu corpses, and burial grounds for Mahomedans were set apart, and burials in private places prohibited, while lands were provided for the trenching of night-soil. In several municipalities in the Dacca division *methers* or night-men were imported from the Upper Provinces to attend to the conservancy of the towns, but difficulty was experienced in some cases in keeping the men from returning to their homes.

The following table shows the proportion of the total income spent under the head of 'Conservancy' in the municipalities of the different divisions:—

DIVISIONS.	In the first class Municipalities.		In the second class Municipalities.		* In Unions.		In Stations.		In all classes of Municipalities taken together.	
	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
Burdwan	15.40	16.94	10.94	12.38	7.8	8.03	.....	.....	15.01	15.00
Presidency	11.00	38.75	9.15	7.89	13.90	54.04	.....	.....	10.04	13.61
Rajahmundry and Coond Behar	20.91	10.34	0.32	10.71	38.74	26.40	.....	.....	15.23	18.71
Dacca	38.38	34.43	14.03	10.84	4.04	7.65	.....	.....	21.88	23.94
Chittagong	24.30	27.00	11.94	15.25	.....	.....	.....	.....	31.98	20.76
Faiza	18.99	12.79	10.70	10.66	.....	15.74	.....	.....	15.10	15.64
Bhawalpore	14.28	12.76	9.98	13.90	1.6	4.33	21.34	18.48	14.48	14.28
Orissa	.....	.....	9.78	8.44	0.18	5.38	.....	.....	8.94	8.03
Chota Naagpore	.....	.....	17.90	19.07	17.40	16.28	.....	.....	17.07	18.15
Percentage of expenditure on conservancy in each class of municipality in the province.	14.00	21.72	10.08	10.30	9.84	14.25	21.34	18.48	15.29	18.16

During the year the Act to provide for the cleansing and construction of latrines in first class municipalities (VI, B.C., of 1878) was passed and extended to the Suburban and Howrah Municipalities. Improved arrangements have since been made in these municipalities under the provisions of the Act for the removal of night-soil.

The provisions of Part VII of the Bengal Municipal Act, 1876 (containing special regulations regarding conservancy and other matters), have been either wholly or partly extended to the following municipalities since the passing of the Act, and up to the close of the year under review, viz.:—

In the Burdwan Division.

- | | | |
|----------------|----------------|-------------|
| 1. Howrah. | 4. Raneeungge. | 7. Hooghly. |
| 2. Ooterparah. | 5. Bankoora. | 8. Sooree. |
| 3. Midnapore. | 6. Serampore. | |

In the Presidency Division.

- | | | |
|-------------------------|---------------|----------------|
| 1. Suburbs of Calcutta. | 4. Santipore. | 7. Beernuggur. |
| 2. Berhampore. | 5. Nyehatty. | 8. Joynuggur. |
| 3. Kishnaghur. | 6. Ranaghat. | 9. Jessore. |

In the Rajshahy and Cooch Behar Division.

- | | | |
|----------------|---------------------|----------------|
| 1. Darjeeling. | 3. Sherepore. | 5. Dinagepore. |
| 2. Bogra. | 4. Nattore. | 6. Rungpore. |
| | 7. Rampore Beaulah. | |

In the Dacca Division.

- | | | |
|---------------|----------------|-------------------|
| 1. Dacca. | 3. Madaripore. | 5. Brahmunbariah. |
| 2. Burrisaul. | 4. Comillah. | |

In the Chittagong Division.

- | | |
|----------------|---------------|
| 1. Chittagong. | 2. Noakholly. |
|----------------|---------------|

In the Patna Division.

- | | | |
|-----------|----------------|--------------|
| 1. Patna. | 4. Moruffpore. | 7. Sasseram. |
| 2. Arrah. | 5. Durbhunga. | 8. Doomraon. |
| 3. Gya. | 6. Buxar. | 9. Chupra. |

In the Bhagulpore Division.

- | | | |
|----------------|----------------------------|-------------|
| 1. Bhagulpore. | 3. English Bazar (Maldah). | 5. Maldah. |
| 2. Monghyr. | 4. Deoghur. | 6. Colgong. |
| | 7. Furneah. | |

In the Orissa Division.

- | | | |
|-------------|--------------|----------------|
| 1. Cuttack. | 2. Balasore. | 3. Kendrapara. |
|-------------|--------------|----------------|

In the Chota Nagpore Division.

- | | |
|----------------|--------------|
| 1. Hazaribagh. | 2. Puruliah. |
|----------------|--------------|

The provisions of Part IX of the Act, regarding the establishment and regulation of municipal markets, have been extended to the following municipalities :—

- | | | |
|-------------------------|--------------|-----------------|
| 1. Tumlook. | 5. Gya. | 9. Darjeeling. |
| 2. Suburbs of Calcutta. | 6. Sasseram. | 10. Deoghur. |
| 3. Dacca. | 7. Monghyr. | 11. Hazaribagh. |
| 4. Arrah. | 8. Cuttack. | |

Bye-laws have been framed by the Municipal Commissioners and confirmed by the Lieutenant-Governor for the following municipalities :—

- | | | |
|----------------------------|-------------------------|-----------------|
| 1. Dacca. | 8. Suburbs of Calcutta. | 15. Beaulah. |
| 2. Patna. | 9. Maldah. | 16. Rungpore. |
| 3. Arrah. | 10. Berhampore. | 17. Balasore. |
| 4. Bhagulpore. | 11. Durbhunga. | 18. Colgong. |
| 5. Monghyr. | 12. Comillah. | 19. Furneah. |
| 6. Sahebgunge (Station). | 13. Deoghur. | 20. Noakholly. |
| 7. English Bazar (Maldah). | 14. Dinagepore. | 21. Kishnaghur. |

<i>In July.</i>	<i>In September.</i>	<i>In November.</i>
Burrial.	Hazaribagh.	Bhagulpore.
Nairabad.	Deoghur.	Moruffpore.
Dacca.	Scorae.	Motiharee.
	Banches.	Durbhunga.
	Purneah.	
<i>In August.</i>	<i>In October.</i>	<i>In December.</i>
Berhampore.	Darjeeling.	Monghyr.
Kishnaghur.		

During the year the municipalities named in the margin were visited by the Sanitary Commissioner for Bengal, and very valuable suggestions have been received from him for improving the sanitation of the towns inspected by him.

35. *Roads.*—The total expenditure on roads during the year amounted to Rs. 4,03,119, against Rs. 4,11,769 in the previous year, showing a decrease of Rs. 8,640. The decrease occurred in the municipalities of Howrah and the Suburbs of Calcutta—Rs. 8,560 in the former and Rs. 14,312 in the latter, or a total of Rs. 20,872. But there was an increase of expenditure under this head, amounting to Rs. 12,062, in the municipalities in the interior of the province. The decrease in Howrah and the Suburbs was secured, not by neglecting to keep the roads and streets in a state of proper repair, but by a reduction in the price of stone-metal during the year. In almost all the first and second class municipalities the roads and paths were kept in tolerable repair.

36. *Lighting.*—The expenditure under this head shows an increase of Rs. 3,768 over that of the year before. This increase occurred in Howrah and the Suburbs. The town of Howrah was already lighted with gas, and arrangements have also since the close of the year been made by the Commissioners

of the Suburban Municipality for lighting some of their principal streets with gas.

87. *Buildings*.—The expenditure under the head of 'Buildings' shows an increase of Rs. 22,840 over that of 1876-77. The increased expenditure occurred in Howrah, where the Municipal Commissioners constructed a building for the accommodation of their office, and for the purpose of holding their meetings, at a cost of Rs. 37,700. The design of the building is reported to be appropriate, and it has been constructed at a comparatively moderate cost.

38. *Works of Public Utility*.—Under this heading is included the expenditure for the purposes stated in the margin. The drainage of most of the towns in Lower Bengal is very defective, and the Lieutenant-Governor has drawn the attention of the Divisional Commissioners to this subject. Some of the municipalities have already taken up the matter with much earnestness, and considerable improvement is

Drainage works	...	Rs.
Water-supply	...	22,760
Public works, such as gas- dams, &c.	...	6,020
	...	28,178
Total	...	59,578

expected in this direction before the present official year comes to a close. The drainage of the town of Dinapore, hitherto quite neglected, was taken in hand during the year, and a scheme is now in course of execution to conduct the drainage of the town to a point seven miles south into a river called the Purnabhaha, and thereby to obviate the flooding of the town by that river. The Lieutenant-Governor has given a grant of Rs. 10,000 in furtherance of the scheme, in consideration of the public inconvenience and loss due to ill-health of the public servants, European and native, in the station, and as an encouragement to local bodies who are willing to undertake local drainage schemes, on the condition that the works proposed be completed before the 1st June 1879.

A scheme is also now under execution for improving the drainage of the town of Lalbagh in the district of Moorshedabad; and as the Nizamut buildings will be much benefited by the works, a grant of Rs. 14,000 has been made from the Nizamut Deposit Fund to enable the municipality to carry out the project.

In the town of Berhampore a large swamp known as the Luckhi Jhol has been reclaimed, and a new scheme of drainage is under consideration. The drainage of the important town of Rampore Beaulah, the head-quarters of the Divisional Commissioner, is also very defective, and the Municipal Commissioners are engaged in devising a scheme for improving it in consultation with the Civil Surgeon. The drainage of the town of Rungpore and the reclamation of the swamps in its neighbourhood were actively taken in hand during the year, much progress has already been made in the execution of the work, and it is reported that excellent results have already followed.

The drainage of the hill station of Darjeeling was nearly completed during the year at a cost of Rs. 10,578. A scheme is also under consideration for improving the water-supply of the station by tapping springs on the western slopes of the Senchal range at an estimated cost of Rs. 1,32,000. The Government of Bengal has made a grant of Rs. 32,000 for the purpose, and the municipality applied for a loan of one lakh of rupees from Government to carry out the project, on the security of the rates and taxes levied within the town. The present financial pressure has, however, led the Government of India to reject the application, and it is feared that great difficulty may be felt in completing the important works which have already been begun.

39. *Miscellaneous*.—Under this head the following items are included :—

	...	...	...	...	Rs.
Interest on debt	...	...	...	...	5,328
Watering roads	...	...	...	...	43,250
Sanitary and charitable establishments	...	...	...	...	56,332
Education, Science, and Art	...	...	...	...	22,862
Miscellaneous	...	...	...	...	1,30,014
Contribution to Local and Provincial Funds	...	...	...	...	1,301
Repayment of debt	...	...	...	...	19,798
Total	...	...	...	...	2,78,886

In some of the principal first class municipalities roads were watered during the summer months of the year; and contributions for the maintenance of dispensaries and hospitals and for the promotion of vaccination was made by almost all of them and by many of the second class municipalities. Grants for the promotion of education were also made by some of the towns, but the amount of funds at the disposal of the municipalities is very limited in comparison with the claims on them.

40. *Audit of Municipal Accounts.*—It was stated in the last year report that the Accountant-General was engaged in arranging a system of check to secure perfect agreement between the municipal accounts appended to these annual reports, and the figures of the revenue and finance accounts prepared by the Government of India for the Secretary of State. The scheme has been completed, and a circular has been issued by this Government calling the attention of all officers administering municipal funds to the instruction issued by the Accountant-General on the subject. Arrangements have also been made for the local audit and inspection of the accounts of municipalities but they cannot be brought into operation until the sanction of the Government of India to the entertainment of the requisite establishment is received. The proposals of the local Government were submitted to the Government of India in December 1878.

I have the honor to be,

SIR,

Your most obedient servant,

D. BARBOUR,

Offg. Secy. to the Govt. of Bengal.

STATEMENTS.

Form:

Statement showing the Income of the Calcutta

DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	NUMBER OF COMMISSIONERS.								Balance from previous year.	INCOME DURING THE YEAR FROM CONTROL.									
					Ex-officio.	Commissioned.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.		Class I. (Assessment of food and other necessities or animals.)	Class II. (Amalgam.)	Class III. (Food, lighting and washing.)	Class IV. (Building materials.)	Class V. (Drains, sewers and others.)	Class VI. (Tobacco.)	Class VII. (Clubs.)	Class VIII. (Baths.)		
a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r						
Calcutta	1	Calcutta	IV (B.C.) of 1876	400,000	1	26	48	74	17	57	17	67	Rs. 9,44,518	Rs. ...	Rs.	Rs.	Rs.	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...

FORM

Statement showing the Expenditure of the Calcutta

1	2	3	4	5	6	7	8	9	10	11	12	13
DIVISION.	Serial number.	Name of Municipality.	Balance from previous year.	Income during year.	Interest on debt.	Fund office establish- ment.	Collection of octroi.	Collection of other income (if any special assessment levied apart from that of the fund office is maintained.)	Conservancy cleaning.	Police.	Registration of births and deaths.	Lighting.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
M. Pongachudra ...	1	Calcutta	6,44,518	27,88,589	7,16,613	8,45,878	.....	59,128	2,78,600	2,23,111	2,687	2,33,196
										This column shows the amount paid by the Municipality to the Commissioner of Police.		" "

[illegible]

No. II.

Municipality during the year 1877-78.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
EXPENDITURE.																									
Construction and maintenance of roads.		Watering roads.		Drainage works.		Water-supply.		Buildings.		Other public works, including gardens and similar improvements.		Sanitary and charitable institutions (hospitals, dispensaries, vaccination, &c.)		Education, science and art.		Miscellaneous.		Contributions to local or provincial funds.		Repayment of debt.		Total.		Cash balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,83,791	31,161	50,924	9,01,208	3,043	4,688	2,40,891	.....	1,10,188	.....	3,90,188	30,91,079	6,41,676													
Work on drains. The cost of construction and drainage works is met from loans.										This column includes charges for removing night-soil from private houses.															

Form No 1.—*Statement showing the Income of First Class*

[illegible]

- *Statistics in Bengal during the year 1877-78.*

9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Tax on houses and lands	Revenue from houses on lands	When tax or other form of revenue is levied on other sources (including old)	Tax on animals	Tax on houses	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY)	Total in one from last 15	Rest of houses, gardens, markets, &c.	Post	Miscellaneous	Tax on rice for use as seed or for other purposes	Tax on rice from Provincial Govt. and from other sources	Tax on one of year ended at	Tax on rice at other times	Tax on rice on (or sum of) per head of population	Incidence of income shown in last column per head of population
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
87 146	208	2 749	1 913	2 37		43 24	5 204	1 9	6 694			7	6 9	1 7 7	1 16 10
14 187	487	1 1 9	6 5			16 81	1 9	4	17 8			17	2 7	1 7 9	0 8 11
81 764	1 020	1 789	088	5 38		40	5 0	1 31	427			5	1 2 1	1 2 1	1 4 8
18 730	684	1 7 5	8 7	3 380		4 3 7	1	141	4 4			5	1 1 1	1 1 1	1 9 9
5 841				146		4 4	1 4	6	5 1				1 6	0 1 1	1 1 1
54 154	1 716	1 70	888	1 0 9		10 5 6	1 106	167	3			7 4	50 8	1 1 1	1 3 31
54 497	6 09	9 8 4		1 2 2		17 5	1 148	2 5 1	27 5	7 6		49	144	1 2 8	2 3 7
10 180	6 441	17 430	2 1	16 9		1 4	1 2	4 20	1 1	1 1			1 1	1 1	1 10 9
46 0 30	35 1 1	4 6		10 0		1 9 4		20	14 63	86 1		4 4 1	4 1 55	1 8	1 11 4
17 0 1				8 46		21 0	7	14	1 7			1 4	27	1 1	0 14 4
12 0 1	8 0	1 1		20		11 7 4		14	1 7			1 4	27	1 1	1 8 8
10 10	186	4 4		4 146		16 4	70	12	17				1 1	1 1	1 1 8
33 0 35	808	70 4		8		4 1	1 144	56	770			1 1	1 1	1 1	1 18 8
7 6 4				8 0		10 7		61	1 1			11	17 14	1 1 0	1 7 8
47 4 7	21 5 44	14 411		14 11		5	2 142	1 1 1	1 1	1 1		1 1	1 1	1 1	1 8 8
0 0 1			81			6 4	10 4	371	6 4	1 1	2 3	4	41 0	1 16 6	4 9 9
6 16		6	1 1	1 6 36		11		31	11			4	15 6	9 11	0 10 8
12 4 4	6	6	1 8 5	1 868		0 1	1 1 2 1	851	0 7 67	1 0	5	1 1 1	1 1	1 1 1	1 15 1
5 7 4				1 1 18		10 1	1 1 7	1 16	41			1 1 10	1 1 1	1 0 4	1 8 8
0 288				447	10 14	10 1		49	1			1 1	1 1	1 1	0 17 4
0 288				26 05	1 7 6	01 740	1 4 7	2 1 8	9 6			1	1	0 17	1 1 0 9
4 214	1 75			5 641		1 1 18	191	39	1 7 4			10 6	20 301	0 11 8	0 14 11
51 485	1 701	0 04	19 1		1 1	0 14	0	0 1	1 6 0			1 0 55	121 106	9 7	0 0 11
10 10	6	1 7 4	11	170		1 1 7	1 2 3	43	1 1				4	1	1 0 0
10 500						16 4	1 1	259	1 1 1			1	1 1	0 6 1	1 1 11
21 162				1 496		1 66	1 1	1 1	2 1 4			1 4	1 4	1 4	1 0 6
19 273	54					1 7 4		1 44	47			1 4	1 4	1 4	0 8
14 906				0 7 54		63	41	4 8	5 15			1 6	1 6	1 6	0 7 8
14 4 24	1	0 441	1 1	1 5 5		1 0 5	1 1	5 55	0 1			1 1	1 1	8 4	1 0 2
21 776	508	10 5	7 2	12 505		6 5	201	907	1 30			1 1	1 1	0 1 1	0 1 7
0 0 5		2 404	089	11 58 1		4 19	80	1 117				3 2	0 5 7	1 0 11	
11 176		2 407	1 5			1 6 5	185	94	1 068			1 7 5	4	1 0 1	
4	808	6 648	1 11	2 817		77 4	148	1 1	1 18			1 1	1 1	0 1	0 9 0
5 841	51 646	57 580	12 0 1	120 07	10 54 4	1 003	10 70 840	41 748	10 1 6	1 11 0 7	1 0 1 30	0 50	1 140 47	0 1 0	0 15 11

** Municipalities in Bengal during the year 1877-78.*

9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24				
Tax on houses and lands.	Receipts from trades.	Wholesale or other form of receipts from carriages and other vehicles (excluding tax).	Tax on animals.	Tolls and ferries.	Tax on persons who stand or sit in their own or other places, and who are not protected.	OTHER TAXES BY DISTRICT (AS MANY COLUMNS AS MAY BE NECESSARY).				Total income from taxation.	Rent of houses, gardens, and mania, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from provincial or local funds.	Total income of year, exclusive of the above.	Total including balance.	Expenditure of taxation (column 18) per head of population.	Expenditure of income shown in column 21 per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
768					8,064			5,864	128	303	40	121				8,060		0 10 8	0 11 8
768					7,983			7,983	3	40	38	124				8,024		0 10 8	0 11 8
768					8,039			8,039	70	167	5	121				8,211		0 10 8	0 11 8
768					8,071			8,071	6,529							8,071		0 10 8	0 11 8
1,601					22,216			23,717	109	565	301					24,782		0 8 0	0 8 0
876	80				5,179			5,835		510	80					6,425		0 5 8	0 5 8
876	80				5,198			5,198		293						5,491		0 5 8	0 5 8
376	80				8,000			9,001		868	89					9,743		0 4 1	0 4 1
88					5,352			5,498		14	591					5,623		0 7 0	0 7 0
					5,705			2,703		423	10	23				3,516		0 7 6	0 7 6
					3,705			3,705		18	213					3,936		0 7 6	0 7 6
					3,178			3,178		111	20					3,389		0 5 8	0 5 8
					8,092			8,092		407	253					8,742		0 8 1	0 8 1
					1,031			1,031		13	300					1,341		0 3 0	0 3 0
					13,508			13,594	428	850	715					16,060		0 3 6	0 4 6
					2,071			2,071			2,017	10				2,071		0 5 6	0 5 6
					7,185			7,185		190	351	30				7,766		0 5 6	0 5 6
					4,140			4,140		30	99	17				4,269		0 4 10	0 4 10
					16,962			16,962		779	2,047	57				19,246		0 7 3	0 8 8
1,053	80				68,638			68,646	623	1,910	4,233	87				72,499		0 5 10	0 6 5
785	273				18,457			19,454		85	1,032					20,011		0 4 11	0 4 11
845	0	670			18,350			19,344		703						17,101		0 10 8	0 11 4
685					4,886			4,601		779	7					5,550		0 6 0	0 6 0
909	183				5,981			16,132		84	232					10,448		0 8 0	0 8 8
723	117				6,223			5,002	75	67	105					7,320		0 6 1	0 7 5
1,206					4,438			5,813	40	212						5,813		0 6 1	0 7 5
765					4,438			4,438	11	33	51					4,582		0 7 4	0 8 0
301					4,140			4,14											

Tax on houses and lands.		Licenses on trades.		Wine-tax or other form of excise (from carriages and vehicles, including saloons).		Tax on animals.		Toll and ferries.		OTHER TAXES IN DETAIL (AS MAY COLLECTED AS MAY BE NECESSARY).		Total income from taxation.		Rent of houses, gardens, markets, &c.		Fines.		Miscellaneous.		Payments for municipal services rendered to individuals.		Grants-in-aid from provincial or local funds.		Total income of year ending with balance.		Total including balance.		Incidence of taxation (column 12) per head of population.		Incidence of income shown in column 12 per head of population.	
Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
900	15	800	15	800	15	800	15	800	15	800	15	9,810	1,352	9,810	1,352	41	818	41	818	9,976	1,754	9,976	1,754	12,476	16,570	12,476	16,570	11,697	0 11 5	11,697	0 7 8
900	15	800	15	800	15	800	15	800	15	800	15	9,810	1,352	9,810	1,352	41	818	41	818	9,976	1,754	9,976	1,754	12,476	16,570	12,476	16,570	11,697	0 11 5	11,697	0 7 8
900	15	800	15	800	15	800	15	800	15	800	15	9,810	1,352	9,810	1,352	41	818	41	818	9,976	1,754	9,976	1,754	12,476	16,570	12,476	16,570	11,697	0 11 5	11,697	0 7 8
900	15	800	15	800	15	800	15	800	15	800	15	9,810	1,352	9,810	1,352	41	818	41	818	9,976	1,754	9,976	1,754	12,476	16,570	12,476	16,570	11,697	0 11 5	11,697	0 7 8
900	15	800	15	800	15	800	15	800	15	800	15	9,810	1,352	9,810	1,352	41	818	41	818	9,976	1,754	9,976	1,754	12,476	16,570	12,476	16,570	11,697	0 11 5	11,697	0 7 8
900	15	800	15	800	15	800	15	800	15	800	15	9,810	1,352	9,810	1,352	41	818	41	818	9,976	1,754	9,976	1,754	12,476	16,570	12,476	16,570	11,697	0 11 5	11,697	0 7 8
900	15	800	15	800	15	800	15	800	15	800	15	9,810	1,352	9,810	1,352	41	818	41	818	9,976	1,754	9,976	1,754	12,476	16,570	12,476	16,570	11,697	0 11 5	11,697	0 7 8
900	15	800	15	800	15	800	15	800	15	800	15	9,810	1,352	9,810	1,352	41	818	41	818	9,976	1,754	9,976	1,754	12,476	16,570	12,476	16,570	11,697	0 11 5	11,697	0 7 8
900	15	800	15	800	15	800	15	800	15	800	15	9,810	1,352	9,810	1,352	41	818	41	818	9,976	1,754	9,976	1,754	12,476	16,570	12,476	16,570	11,697	0 11 5	11,697	0 7 8
900	15	800	15	800	15	800	15	800	15	800	15	9,810	1,352	9,810	1,352	41	818	41	818	9,976	1,754	9,976	1,754	12,476	16,570	12,476	16,570	11,697	0 11 5	11,697	0 7 8
900	15	800	15	800	15	800	15	800	15	800	15	9,810	1,352	9,810	1,352	41	818	41	818	9,976	1,754	9,976	1,754	12,476	16,570	12,476	16,570	11,697	0 11 5	11,697	0 7 8

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FORM No. I.—Statement showing the Income.

[illegible]

Accounts in Bengal for the year 1877-78—concluded.

0	10	11	12	13	14				15	16	17	18	19	20	21	22	23	24
Tax on houses and lands.	Receipts from licences on trades.	Wholesale or other form of receipts from carriages and vehicles (including tolls).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY.)				Total income from taxation.	Rest of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from provincial or local funds.	Total income of year, exclusive balance.	Total including balance.	Incidence of taxation (column 22) per head of population.	Incidence of income shown in column 24 per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
.....	3,008	...	...	...	3,003	.....	.....	108	.....	.....	3,106	3,064	0 5 7	0 5 10
.....	1,033	...	...	...	1,033	.....	.....	3	.....	.....	1,035	1,733	0 3 8	0 3 9
.....	4,035	...	...	...	4,036	.....	.....	105	.....	.....	4,141	7,716	0 4 5	0 4 6
.....	8,707	...	...	...	8,707	.....	541	.....	.....	.....	9,048	17,440	0 6 4	0 6 8
.....	773	...	...	...	773	.....	.....	.....	.....	.....	773	773	0 5 11	0 5 11
.....	21	...	...	...	21	.....	.....	.....	.....	.....	21	230	0 0 1	0 0 1
.....	1,360	...	...	...	1,360	.....	.....	.....	.....	.....	1,360	1,530	0 4 6	0 4 6
.....	1,907	...	...	...	1,906	.....	.....	.....	.....	.....	2,186	8,614	0 7 1	0 7 1
.....	219	...	...	...	219	.....	.....	.....	.....	.....	4,302	5,980	0 4 4	0 4 4
.....	4,041	...	...	...	4,350	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	1,150	...	...	...	1,150	.....	.....	.....	.....	.....	1,101	9,880	0 3 6	0 3 6
.....	586	...	...	...	586	.....	.....	.....	.....	.....	1,604	585	0 3 8	0 3 8
.....	557	...	...	...	1,209	.....	.....	.....	.....	.....	1,303	2,000	0 0 1	0 0 1
.....	743	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	2,330	...	...	...	3,073	.....	.....	.....	.....	.....	3,080	4,755	0 4 5	0 4 5
.....	6,371	...	...	...	7,332	.....	.....	.....	.....	.....	7,343	10,641	0 4 6	0 4 6
.....	941	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	127	...	...	...	1,14,943	3,116	1,500	5,786	.....	.....	8,872	1,37,106	0 4 0	0 4 3
.....	901	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	24	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	1,18,731	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Accounts in Bengal during the year 1877-78.

0	10	11	12	13	14				15	16	17	18	19	20	21	22	23	24
Tax on houses and lands.	Receipts from licences on trades.	Wholesale or other form of receipts from carriages and vehicles (including tolls).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY.)				Total income from taxation.	Rest of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from provincial or local funds.	Total income of year, exclusive balance.	Total including balance.	Incidence of taxation (column 22) per head of population.	Incidence of income shown in column 24 per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
14,546	527	146	.....	.....	.....	.....	.....	16,825	.....	106	533	.....	.....	15,351	16,374	1 6 5	1 6 4
2,053	676	.....	.....	.....	.....	.....	.....	3,008	.....	51	1,059	.....	.....	4,098	5,897	1 1 9	1 7 1
17,601	1,003	246	.....	.....	.....	.....	.....	18,431	.....	227	1,901	.....	.....	20,640	24,371	1 5 6	1 8 5

of Municipalities, Unions, and Stations during the year 1877-78.

9	10	11	12	13	14				15	16	17	18	19	20	21	22	23	24
Tax on houses and lands.	Receipts from licenses on	Wholesale or other form of retail tax on other vehicles (excluding tolls).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS NEXT COLUMN AS MAY BE PRACTICABLE).				Total income from taxation.	Rest of houses, gardens, materials, &c.	Fines.	Miscellaneous.	Grants-in-aid from Government or returned to Government.	Grants-in-aid from Provincial or Local Funds.	Total use of year, exclusive of balance.	Total, including balance.	Incidence of taxation (column 23) per head of population.	Incidence of income shown in column 24 per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	R. A. P.	
87,146	298	4,350	1,305	2,670	34,550	...	...	...	80,800	920	960	4,325	8,658	58,745	1,17,298	0 7 0	11 4
18,187	427	1,170	...	...	15,308	...	...	...	29,470	1,440	...	2,192	...	32,462	63,616	0 11 6	10 2
51,884	1,714	3,670	988	0 00	21,298	...	...	...	90,718	1,680	1,170	10,144	90	1,01,443	1,29,942	0 11 6	10 2
1,54,007	4,002	8,002	...	...	1,76,525	...	...	...	1,76,525	2,001	25,001	3,770	...	1,80,296	2,05,297	0 6 7	10 1
...	8,846	...	...	...	9,382	...	603	...	...	9,981	11,582	0 3 11	0 4 2	
...	8,852	...	...	...	9,388	...	14	201	...	9,593	11,594	0 0 0	0 6 2	
2,49,105	6,441	16,303	2,006	18,000	82,411	...	...	...	3,58,074	4,444	1,670	42,844	12,317	3,76,061	4,28,675	0 12 6	11 8
2,46,030	83,161	83,243	880	1,020	1,00,075	...	...	...	3,55,012	4,470	6,730	40,430	80,042	3,65,182	4,05,612	0 12 6	11 6
38,036	305	1,220	65	10,720	10,651	...	...	...	65,327	5,170	361	50,304	1	66,100	7,707	0 0 2	0 10 1
7,485	3,800	60,413	...	...	...	13,300	...	60	1,302	...	14,002	15,302	0 0 7	0 10 10	
...	60,413	...	...	...	66,741	...	212	7,095	1,900	68,758	75,743	0 0 4	0 11 10	
3,97,407	35,546	64,671	935	24,010	1,00,000	...	...	...	5,59,976	3,954	5,370	61,705	88,749	5,69,002	6,57,752	0 11 8	0 14 10
6,101	841	1,325	8,352	...	...	...	6,145	16,274	275	6,135	6,008	69,051	75,059	0 11 6	0 13 10	
6,016	1,725	1,808	2,480	...	...	...	9,057	...	70	609	2,007	10,490	12,502	0 11 10	0 13 10	
...	1,130	11,000	...	...	...	10,487	...	144	152	...	10,631	10,783	0 0 0	0 13 10	
...	10,000	...	...	...	13,000	...	100	175	...	13,175	13,350	0 0 2	0 13 10	
...	10,000	...	...	...	10,000	...	35	18	...	10,035	10,053	0 0 0	0 13 10	
...	10,000	...	...	...	10,000	...	1,441	...	...	11,441	11,441	0 0 0	0 13 10	
...	10,000	...	...	...	10,000	...	...	...	...	10,000	10,000	0 0 0	0 13 10	
13,020	...	9,714	2,011	4,833	46,088	68,289	10,544	894	9,063	6,207	7,856	1,01,240	1,07,447	0 0 0	0 11 7
50,350	13,118	11,118	...	...	...	51,542	1,907	1,013	7,740	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,555	54,457	0 11 1	0 11 1	
...	11,118	...	...	...	51,542	...	...	...	...	52,				

Abstract of Form No. I, giving the following particulars for each Division in Bengal for 1877-78.

Number of Municipalities of the first class under Act V (B.C.) of 1876	25
Ditto ditto of the second ditto ditto	97
Ditto of Unions under Chapter III of Act V (B.C.) of 1876	69
Ditto of Stations under Chapter IV of ditto	2
Total	193
Population within municipal limits	2,883,155
Number Towns of which the Municipal Committee are—	
(a) Appointed by election only	None.
(b) Ditto partly by election and partly by nomination	3
(c) Ditto by nomination only	190
Total	193
Aggregate number of Members of Municipal Committees—	
(a) <i>Ex-officio</i> Members	442
(b) Elected Members	42
(c) Nominated Members	1,782
Total	2,266
Of above—	
(d) Officials	545
(e) Non-officials	1,721
(f) Europeans	514
(g) Natives	1,752
System of municipal taxation in force—	
(a) Octroi	In force in no Towns.
(b) Tax on houses and lands	26 "
(c) Licenses on trades	11 "
(d) Tax on vehicles	51 "
(e) Tax on animals	28 "
(f) Tolls	37 "
(g) Fees on public processions	1 "
(h) Tax on persons occupying holdings according to their circumstances	167 "
	Ra. A. P.
Amount of income under each head separately, being the totals for the province, of columns 7 to 21 of Statement I	24,96,563 0 0
Average incidence of taxation per head of population in Municipalities	0 9 5
Average incidence per head of municipal income from all sources	0 11 2

FORM No. II.

STATEMENTS OF EXPENDITURE.

FORM No. II.—Statement showing the Expenditure of First

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICTS.	Serial number.	Name of Municipality.	Balance from previous year.	Income during the year.	EXPENSE							
					Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of revenue not included in the head office is maintained.	Conservancy and cleaning.	Police.	Registration of births and deaths.	Licenses.
BURDWAN DIVISION.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	4,051	57,839	4,230	4,400	.....	1,400	13,402	10,141	.....	1,198
Midnapore	2	Midnapore	7,474	17,507	.....	1,308	.....	220	2,948	5,890	120	.....
Hooghly	3	Hooghly and Chinsurah	7,190	43,916	.....	3,330	.....	.....	5,770	10,090	.....	1,238
	4	Memarpore	5,512	59,637	.....	4,837	.....	.....	5,000	8,180	00	2,404
	5	Odalganga	1,980	4,081	.....	550	.....	144	890	910	.....	404
		Total	14,531	79,064	.....	9,375	.....	144	18,006	19,078	00	4,180
Howrah	6	Howrah	10,445	2,11,400	.....	17,042	.....	4,854	33,042	32,027	.....	31,004
		Divl. Total	43,501	8,64,129	4,530	31,931	.....	6,628	62,452	67,743	180	36,308
PRESIDENCY DIVISION.												
Subarnapur	7	Subarnapur	34,181	4,40,171	.....	44,026	.....	12,542	1,39,106	72,577	1,585	18,080
Kishoreganj	8	Kishoreganj	8,085	28,912	.....	744	.....	1,074	1,363	5,496	432	.....
	9	Manikpur	5,225	13,608	.....	1,165	.....	1,739	1,739	2,311	120	.....
	10	Ranghat	902	9,006	.....	637	.....	200	754	1,553	51	54
		Total	11,203	49,178	.....	2,496	.....	2,516	3,752	14,113	606	54
Jessore	11	Jessore	5,294	11,978	.....	1,223	.....	.....	1,331	2,423	.....	423
		Divl. Total	50,708	5,01,323	.....	47,745	.....	14,558	1,44,916	88,813	2,371	19,063
RAJSHAHY AND COCHIN BEHAR DIVISION.												
Darjeeling	12	Darjeeling	3,500	40,030	.....	686	.....	170	7,004	8,154	.....	.....
Baitouah	13	Baitouah	1,502	14,109	.....	517	.....	1,432	742	5,115	.....	.....
		Divl. Total	5,012	54,139	.....	1,203	.....	1,008	8,739	13,269	.....	90
DACCA DIVISION.												
Dacca	14	Dacca	25,415	81,640	808	9,223	.....	1,174	39,197	13,405	.....	.....
Tipperah	15	Comilla	682	12,389	.....	1,013	.....	.....	1,009	2,010	30	.....
		Divl. Total	26,097	94,029	808	10,236	.....	1,174	40,195	15,415	30	.....
CHITTAGONG DIVISION.												
Chittagong	16	Chittagong town	1,129	16,262	.....	1,032	.....	.....	4,250	4,715	.....	.....
PATNA DIVISION.												
Patna	17	Patna	24,505	96,903	.....	6,444	.....	.....	12,204	24,472	.....	2,608
Gya	18	Gya	22,055	25,343	.....	2,078	.....	.....	4,128	15,352	240	1,047
Arrah	19	Arrah	345	19,587	226	1,200	.....	.....	5,240	8,550	00	.....
Monrotpore	20	Monrotpore	7,038	30,211	.....	3,089	.....	420	5,241	6,808	.....	784
Durbhanga	21	Durbhanga	12,752	21,280	.....	713	.....	739	2,596	7,884	.....	.....
Chupra	22	Chupra	15,428	21,365	.....	1,030	.....	984	5,520	7,720	292	.....
		Divl. Total	82,133	2,23,677	226	14,659	.....	2,130	24,622	67,932	628	6,290
BRAGLPORE DIVISION.												
Monohyr	23	Monohyr	5,488	36,086	.....	2,415	.....	.....	6,941	8,841	.....	197
Blagnore	24	Blagnore	2,309	25,309	.....	2,006	.....	.....	3,673	8,493	.....	.....
Purneah	25	Purneah	7,420	16,564	.....	2,448	.....	.....	587	6,265	.....	.....
		Divl. Total	16,292	81,829	.....	6,861	.....	.....	637	11,200	20,601	197
		GRAND TOTAL	2,23,722	13,49,478	8,373	1,16,796	.....	20,646	2,01,173	2,73,954	3,009	62,698

Class Municipalities in Bengal during the year 1877-78.

14	15	16	17	18	19	20	21	22	23	24	25	26
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works including gardens and similar improvements.	Sanitary and charitable institutions (hospitals, almshouses, vaccination, &c.)	Education, science, and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,007	1,023	.....	.....	.....	.....	423	.....	5,012	.....	6,761	85,740	7,144
2,573	.....	1,223	.....	270	.....	120	206	6,213	.....	.....	21,180	3,863
5,450	423	550	.....	.....	72	107	200	2,748	.....	.....	31,116	19,520
4,501	308	.....	.....	.....	756	1,435	610	1,070	.....	.....	20,401	5,468
607	1	85	.....	211	217	86	66	1,009	.....	.....	5,292	1,568
10,618	812	614	.....	244	1,045	1,625	800	4,877	.....	.....	66,670	26,846
40,374	7,969	378	.....	38,067	241	2,059	1,160	14,456	.....	.....	5,23,482	4,402
01,572	9,702	2,347	.....	38,571	1,266	5,115	2,210	31,488	.....	5,701	5,67,005	42,367
84,510	14,662	.....	1,838	.....	.....	4,704	4,363	83,238	.....	.....	4,33,212	41,116
7,508	32	300	600	103	1,204	1,114	.....	1,050	.....	.....	21,062	10,935
2,187	71	.....	.....	.....	.....	606	670	404	.....	.....	15,308	2,304
1,016	61	.....	.....	141	150	351	200	1,964	.....	.....	7,784	2,961
11,305	32	503	600	210	1,623	2,061	1,100	5,478	.....	.....	44,251	16,235
5,100	660	.....	5	.....	.....	1,768	884	322	.....	.....	15,090	4,170
1,00,715	17,293	662	2,343	246	1,623	8,693	6,100	37,938	.....	.....	4,00,570	61,616
1,000	40	6,444	.....	100	7,014	915	1,257	600	6,254	3,000	44,123	180
1,012	.....	.....	.....	.....	.....	90	177	638	.....	1,200	12,023	2,090
10,811	40	6,444	.....	100	7,014	915	1,317	777	6,569	4,700	56,916	6,186
0,037	1,221	.....	.....	.....	3,283	3,710	.....	7,584	.....	1,101	53,121	22,320
3,642	301	.....	.....	120	27	512	80	1,270	.....	.....	11,318	1,703
13,109	1,482	.....	.....	120	27	3,283	4,022	30	8,656	1,191	94,151	25,002
7,331	.....	.....	.....	384	250	.....	207	100	513	.....	10,755	636
33,754	5,608	1,647	3,905	.....	.....	2,285	1,286	2,208	.....	.....	60,791	21,613
4,300	40	404	.....	.....	.....	720	801	833	.....	.....	28,507	18,761
2,444	207	.....	.....	.....	1,003	120	.....	368	.....	610	14,553	8,077
11,023	2,105	.....	.....	97	121	339	300	418	.....	.....	31,623	14,616
6,545	2,248	234	234	168	.....	184	300	548	.....	.....	21,648	12,389
13,021	1,601	.....	.....	30	281	942	168	312	.....	.....	29,543	8,886
71,680	11,926	2,300	4,220	291	1,438	4,580	2,326	4,674	.....	610	2,84,617	81,383
8,020	.....	.....	.....	740	200	3,206	428	1,071	.....	.....	30,530	15,447
1,010	.....	.....	.....	505	8,408	748	463	1,197	.....	.....	24,067	133
6,878	.....	.....	.....	80	.....	840	.....	610	.....	.....	17,764	6,300
16,917	.....	.....	.....	30	1,292	5,608	5,264	911	5,237	.....	75,401	21,720
2,81,808	40,264	12,188	6,828	47,825	17,301	27,167	12,105	92,447	.....	11,728	14,28,302	2,35,868

REMARKS.

FORM No. II.—Statement showing the Expenditure of Second

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICTS.	Serial number.	Name of Municipality.	Balance from previous year.	Income during the year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and income (if any special establishment apart from office is maintained).	Contingency and cleaning.	Police.	Registration of births and deaths.	Lighting.
BURDWAN DIVISION.												
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Cuttack ..	384	5,616	.....	217	.....	.....	814	2,036	.....	.....
	2	Chhatra ..	5,172	8,734	.....	281	.....	.....	287	2,531	.....	.....
	3	Dumrahat ..	292	3,911	.....	672	.....	.....	386	1,701	.....	.....
	4	Hanugunge ..	4,935	6,457	.....	804	.....	.....	1,419	1,801	.....	.....
		Total ..	10,783	24,762	.....	2,451	.....	.....	3,006	8,502	72	.....
Burdwan	5	Bankura ..	680	6,234	.....	408	.....	.....	700	4,033	2,890	.....
	6	Bishnupore ..	44	3,400	.....	445	.....	.....	677	.....	.....	.....
		Total ..	724	9,743	.....	943	.....	.....	1,377	4,033	.....	.....
Burdwan	7	Scory ..	851	3,623	.....	773	.....	.....	839	1,858	.....	.....
		Total ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Midnapore	8	Tumla ..	691	3,210	.....	120	.....	.....	314	1,235	60	81
	9	Ghatol ..	6,800	3,906	.....	420	.....	.....	315	1,140	11	.....
	10	Chandpur ..	2,101	3,309	.....	.....	.....	.....	.....	1,572	14	.....
	11	Banpur ..	3,289	2,791	.....	192	.....	.....	.....	1,072	18	.....
	12	Kalyanpur ..	1,115	1,800	.....	81	.....	.....	.....	847	14	.....
		Total ..	12,996	10,923	.....	1,110	.....	.....	314	450	116	51
Burdwan	13	Bansberia ..	700	2,671	.....	565	.....	.....	213	1,387	.....	.....
	14	Rudra ..	2,457	3,020	.....	234	.....	.....	586	1,475	2,811	16
	15	Bhadrabad ..	712	4,400	.....	230	.....	.....	732	7,380	.....	.....
	16	Katru ..	828	2,254	.....	225	.....	.....	108	502	1,123	.....
		Total ..	4,799	10,245	.....	1,409	.....	.....	753	2,972	7,380	15
		Divl. Total ..	50,144	72,888	.....	7,185	.....	.....	1,250	8,592	27,978	.....
PURBULIA DIVISION.												
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Purbulia	17	South Suburban ..	675	26,011	.....	912	.....	1,320	32	10,615	.....	.....
	18	North ditto ..	61	17,101	.....	1,053	.....	1,053	945	7,507	.....	.....
	19	Baru ..	714	5,430	.....	210	.....	852	701	1,015	.....	.....
	20	South Baru ..	151	10,418	.....	110	.....	1,104	50	0,661	.....	.....
	21	North ditto ..	398	7,337	.....	972	.....	972	297	4,671	.....	.....
	22	Barnet ..	425	5,513	.....	79	.....	610	118	2,154	.....	.....
	23	Nyehaty ..	290	7,452	.....	112	.....	102	40	4,300	.....	.....
	24	Imphal ..	435	4,405	.....	309	.....	405	310	1,770	.....	.....
	25	Gokul ..	1,005	4,202	.....	236	.....	445	251	1,610	.....	.....
	26	Banpur ..	115	5,411	.....	211	.....	496	331	2,214	.....	.....
	27	Take ..	1,057	1,980	.....	31	.....	31	1,057	.....	.....	.....
	28	Sakti ..	1,633	3,280	.....	48	.....	312	8	1,012	.....	.....
	29	Kalra ..	209	2,242	.....	17	.....	710	.....	1,051	.....	.....
	30	Chandpur ..	941	1,700	.....	25	.....	144	.....	945	.....	.....
	31	Bahadur ..	616	1,747	.....	28	.....	125	.....	801	.....	.....
Purbulia	32	Baru ..	95	4,518	.....	35	.....	320	63	932	.....	.....
	33	Joy ..	165	3,100	.....	109	.....	201	276	420	.....	.....
	34	Bajuli ..	1,080	3,008	.....	109	.....	441	319	2,419	.....	72
	35	Kaduli ..	325	1,549	.....	68	.....	397	.....	910	72	.....
		Total ..	11,976	1,14,180	.....	3,307	.....	10,233	3,458	65,390	141	50
Purbulia	37	Nudra ..	1,127	2,909	.....	555	.....	834	205	1,607	.....	.....
	38	Koolra ..	— 578	3,935	.....	282	.....	834	84	1,387	.....	.....
	39	Mohor ..	— 88	2,222	.....	216	.....	92	183	658	.....	.....
	40	Ber ..	619	2,070	.....	215	.....	183	116	1,043	.....	.....
	41	Mohor ..	131	1,031	.....	135	.....	107	.....	708	.....	.....
		Total ..	1,770	5,035	.....	1,205	.....	1,205	.....	1,205	.....	.....
Purbulia	42	Banpur ..	4,199	16,015	.....	137	.....	1,365	5,210	8,614	.....	.....
	43	Lal ..	30,229	34,003	.....	172	.....	1,721	4,445	13,018	.....	1,183
	44	Jung ..	3,811	8,145	.....	43	.....	833	301	2,267	.....	.....
	45	Kandi ..	357	4,261	.....	40	.....	319	504	2,210	.....	.....
		Total ..	29,945	64,344	.....	309	.....	4,221	11,415	20,000	.....	1,183
		Divl. Total ..	43,019	1,06,008	.....	5,418	.....	15,440	15,400	82,236	146	1,335
RAJSHAH AND COCH BHAR DIVISION.												
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dinapore	47	Dinapore ..	1,872	10,080	.....	1,542	.....	.....	2,002	2,504	.....	.....
	48	Nal ..	1,800	6,886	.....	1,219	.....	.....	291	1,068	.....	.....
Dinapore	49	Pubna ..	310	8,558	.....	753	.....	.....	343	3,118	.....	.....
	50	Borajunge ..	2,308	6,726	.....	733	.....	.....	222	3,146	.....	.....
		Total ..	5,090	15,260	.....	1,467	.....	.....	877	3,236	.....	.....
Dinapore	51	Bura ..	2,409	8,321	.....	211	.....	.....	314	1,538	.....	.....
	52	Shur ..	447	2,472	.....	441	.....	.....	22	1,008	.....	.....
		Total ..	4,546	6,323	.....	652	.....	.....	673	2,410	.....	.....
		Divl. Total ..	15,805	40,308	.....	6,323	.....	.....	6,360	15,508	.....	.....

Class Municipalities in Bengal during the year 1877-78.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
RETURN.																									
Construction and main- tenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, and similar improve- ments.	Sanitary and charita- ble establishments (baths, vaccination, &c.).	Education, and art.	Miscellaneous.	Contribution to local or provincial funds.	Re-payment of debt.	Total.	Balance at the close of the year.													
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.													
800 1,497 908		84 610 467	500 98	228	513 112	105 60 110	160 450 255				5,325 7,211 3,137 2,177	677 6,685 746 5,211													
5,140	860	1,081	680	225	83	1,824	455	908		2,777	22,230	10,320													
715		812		47	40	580 610		194 63			6,787 3,184	227 319													
740		312		47	40	1,460		247			5,921	546													
817									300		8,047	817													
694 1,092 440 598 190		21 14			415	186 600 468 2 21	84 184 1,577 2,025 799	4 1 1 1 1			3,862 8,175 4,267 3,726 1,083	600 2,557 1,143 1,274 609													
2,609		43			418	1,581	384	8,428			21,401	6,692													
498 798 312						264 57 105	106 747 236				2,470 7,102 4,578 2,394	895 5,275 705 84													
1,516				418		356	329	1,403			16,950	7,053													
8,114	360	1,418	626	600	638	4,901	1,159	11,046	300	2,777	77,285	28,347													
2,253 3,534 1,085 333 576 673 309 569 990 295 275 644 820 524 793 860 406 813 602	308 371			800	781 26 780 308 780 318 347 140 419 23 23 300	500 1,120 111 318 10 825 185 191 184 104 138 94 66 61 40 70 805 123 111 106	703 1,120 111 318 10 825 185 191 184 104 138 94 66 61 40 70 805 123 111 106				14,084 14,005 5,116 1,373 7,781 4,443 6,062 4,660 2,201 2,423 2,691 5,254 1,085 1,262 1,805 1,031 2,213 2,213 2,501 8,065 1,499	3,108 1,195 1,463 1,373 354 1,797 1,410 850 1,575 845 990 983 1,341 1,239 890 392 2,981 771 1,602 961													
16,825	60	944		1,908		4,076	1,210	6,605			1,01,222	26,036													
800				30		33	240	76			8,133	968													
571						36	60	46			2,799	618													
478 185 1,080				36	11	114 440 20	90 300 60	74 136 77			2,151 3,751 8,082	83 634 1,437													
8,638				60	11	698	730	430			12,423	7,609													
5,028 9,918 1,185 705	158 440 141					340 803 848 420	188 910 113 84	144 1,153 6,229 84			16,147 34,312 6,229 4,305	4,956 69,790 4,506 2,23													
16,880	671	678				2,463	1,787	1,459			61,072	32,511													
87,998	681	1,620		1,074	11	7,253	8,789	6,766			1,77,770	69,587													
1,863								981			9,232	3,330													
408						84	65				4,036	3,511													
1,804 279	68 715		189			1,011 898	61	848 202			7,424 6,724	1,444 2,296													
5,273	799		139			1,811	51	747			14,144	3,742													
1,580 976	125					273 648	101	148 160			4,361 3,177	2,988 148													
9,964	125					820	101	294			7,636	3,181													
1,900		683		670	842	38		625			8,671	7,065													
4,068	126	1,681	190	470	842	2,747	230	5,084			45,024	21,707													

FORM No. II.—Statement showing the Expenditure of Second Class

1	2	3	4	5	6	7	8	9	10	11	12	13
District.	Serial number.	Name of Municipality.	Balance from previous year.	Income during the year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of income (if any special from that of the head office is maintained).	Conveyance and cleaning.	Police.	Registration of births and deaths.	Lighting.
Dacca Division.												
	54	Narainganj and Muddongunge	Rs. 3,504	Rs. 7,050	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	55	Purandipore	1,224	4,829		447				102	2,440	
	56	Madaripore	583	3,307		440				110	1,281	
		Total	1,377	7,086		1,490				688	2,831	
	57	Buraimul	1,809	9,974		978		89	1,264	2,620		
	58	Nuichity	940	1,514		528			41	403		
	59	Jalainchity	518	1,332		326			74	854		
		Total	3,198	12,474		1,190		89	1,867	3,616		
	60	Nussorahund	727	6,746		370			2,203	1,110		
	61	Basarpore	360	751		130			44	262		9
	62	Kishoregunge	791	2,463		560			360	864		
	63	Jamulpore	940	4,146		430				854		
	64	Shorepore	1,547	3,660		415				801		
		Total	8,777	17,119		1,164			2,660	4,160		9
	65	Bramanbarah	384	4,328		754				204	1,890	111
		Divl. Total	12,118	40,146		6,980		89	6,637	15,025	121	
CHITTAGONG Division.												
	66	Cor's Bazar	636	2,843		863				278		
	67	Noskhilly	847	2,864		872				446	1,224	
		Total	1,373	4,696		635				714	2,062	
FAJNA Division.												
	68	Bach Behar	1,087	5,783		720				580	2,168	
	69	Behar	7,636	16,005		1,125				1,070	6,085	42
		Total	9,423	30,847		1,925				2,650	8,248	42
	70	Jurdipore	1,129	1,306		223				86	627	
	71	Buzar	430	6,171		592				910	1,037	
	72	Boomraou	277	4,361		746				746	1,477	
	73	Saemran	7,092	8,983		100		615		909	3,907	
	74	Bhalooah	1,065	1,906		294				73	917	
		Total	10,093	31,674		1,913		615		2,815	8,025	
	75	Hajipore	1,407	4,900		422				204	3,106	
	76	Lakjupore		4,105		780				117	2,215	
		Total	1,407	9,005		1,382				321	5,321	
	77	Romerah	1,053	3,467		390			90	239	1,394	
	78	Nuduhani	6,008	3,456		230			315	761	1,911	
		Total	7,136	6,923		620			405	999	3,305	
	79	Ravelgunge	8,517	10,328		573				498	2,570	160
	80	Sewan	974	5,121		890				830	1,208	60
		Total	9,491	15,449		1,165			544	1,403	4,308	220
	81	Motiharee	2,304	3,185		431				553	872	
	82	Bottab	1,803	7,868		712				613	1,908	232
		Total	4,207	10,148		753				1,166	2,780	252
BHAGULPORE Division.												
		Divl. Total	42,729	81,194		7,464		1,721		8,980	31,873	463
	83	Colong	2,610	1,764		998				147	728	
	84	Doughur	1,489	3,190		390				864	740	
	85	Malidab	390	2,254		60			390	191	708	
	86	English Bazar	854	4,564		89			869	447	1,000	
		Total	944	6,832		119			699	638	2,738	
ORISSA Division.												
		Divl. Total	4,974	11,798		706			669	1,639	4,332	
	87	Cuttack	—261	27,607		670				5,181	2,847	6,196
	88	Cuttack Cantonment		2,490						87		
	89	Jajpore	201	3,868		85				473	806	762
	90	Koudinpara	695	3,231						602	115	745
		Total	970	36,397		716			6,322	6,397	7,703	
	91	Balasore	4,567	7,918		158				968	616	1,696
		Divl. Total	8,263	44,809		873				7,180	8,763	6,668
CHOTA NAAGPORE Division.												
		Divl. Total	—261	64,809								
	92	Hazaribagh	1,913	6,300		661			108	1,466	1,678	
	93	Chatra	1,503	6,639		319				998	1,602	258
	94	Mohak	630	5,641		116				671	1,209	
		Total	8,513	16,577		1,096			108	2,935	4,489	258
	95	Ranchow	6,930	8,796		978				1,867	1,990	
	96	Chyobasa	461	1,721		289				15	71	
	97	Purulia	1,667	4,586		70				905	613	970
		Divl. Total	11,069	27,170		2,790				3,685	7,313	258
		GRAND TOTAL	1,64,448	5,28,197		38,846			27,002	84,907	1,06,181	1,198

Municipalities in Bengal during the year 1977-78—continued.

14	15	16	17	18	19	20	21	22	23	24	25	26
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works including pavements and similar improvements.	Sanitary and charitable establishments (hospitals, houses, vaccination, &c.).	Education, science, and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
477	180	.....	.....	91	240	567	.....	.....	6,054	5,180
647	360	88	170	.....	.....	4,380	1,173
667	708	.....	.....	150	.....	80	.....	.....	2,915	708
1,544	108	.....	.....	440	85	980	.....	.....	7,295	1,878
3,006	09	.....	04	330	00	472	.....	.....	6,859	2,698
858	30	.....	76	19	.....	.....	895	1,218
4,103	60	.....	94	339	60	335	.....	.....	11,340	3,754
2,425	368	.....	.....	405	65	43	.....	.....	7,415	80
374	43	11	.....	.....	767	273
547	680	.....	240	.....	78	80	.....	.....	3,657	170
1,847	70	19	.....	.....	3,720	390
1,560	150	.....	.....	87	.....	.....	3,999	1,608
5,777	1,008	.....	400	200	465	203	.....	.....	879	18,965
601	611	180	.....	.....	.....	4,400	213
12,343	1,245	.....	550	490	1,415	1,775	.....	.....	370	47,798
664	10	.....	.....	3	104	20	.....	.....	2,438	134
.....	244	33	.....	.....	2,613	987
664	10	.....	.....	3	358	92	.....	.....	4,947	1,131
1,200	10	.....	.....	.....	50	124	.....	.....	5,173	3,486
1,544	120	630	797	1,000	.....	.....	16,140	4,462
3,044	10	.....	.....	120	650	847	.....	.....	21,825	8,948
6	132	.....	0	.....	.....	1,031	1,584
1,000	67	.....	.....	230	110	36	.....	.....	6,360	301
1,999	1,978	.....	250	40	43	43	.....	.....	4,470	1,766
87	177	.....	237	440	440	440	.....	.....	10,027	5,018
4,369	21	.....	220	290	655	645	.....	.....	1,618	237
04	2,050	.....	177	220	655	645	.....	.....	50	625
91	116	.....	120	160	.....	.....	33,831	8,700
320	120	.....	115	.....	.....	4,397	2,850
1,891	120	.....	88	.....	.....	3,470	920
1,915	340	109	.....	.....	7,007	9,050
2,037	311	100	.....	.....	8,034	1,852
540	44	91	.....	.....	4,594	6,173
2,980	857	151	.....	.....	6	7,334
115	803	515	.....	.....	10,051	6,725
1,846	651	840	.....	.....	4,071	9,788
1,980	1,454	792	.....	.....	10,122	2,054
1,567	80	65	.....	.....	11,122	11,819
799	80	112	.....	.....	2,039	1,484
362	819	8	.....	.....	6,026	3,600
297	809	117	.....	.....	8,657	6,714
1,567	1,038	13	.....	.....	81,073	14,800
799	1,546	923	.....	.....	80	621
362	4,132	2,404	.....	.....	4,064	80
297	109	37	.....	.....	2,900	2,258
1,567	64	27	.....	.....	3,447	750
1,584	383	117	.....	.....	3,131	613
3,045	250	105	.....	.....	6,430	160
4,588	045	222	.....	.....	900	.....
811	639	549	.....	.....	603	.....
800	613	.....	.....	.....	2,900	961
5,564	7	.....	.....	26,590	1,746
2,861	110	.....	.....	4,594	3,116
815	118	.....	.....	2,900	961
1,617	31,232	6,850
320	7,185	2,306
3,978	3,467	6,180
651	3,131	613
608	6,430	160
970	7,161	621
5,096	13,097	3,645
9,018	26,590	1,746
1,919	4,594	3,116
9,056	2,900	961
1,392	31,232	6,850
4,828	7,185	2,306
4,000	3,467	6,180
24,049	3,131	613
9,409	6,430	160
31,616	7,161	621
1,301	13,097	3,645
6,063	26,590	1,746
8,11,365	4,594	3,116
1,01,848	2,900	961

REMARKS.

Form No. II.—Statement showing the Expenditure

[illegible]

of Unions in Bengal during the year 1877-78.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Construction and main- tenance of roads.	Watering roads.	Princinal works.	Water supply.	Buildings.	Other public works, including gardens and similar improve- ments.	Sanitary and chari- table establishments, including hospitals, houses, vaccination, &c.	Education, science, and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
810								182			1,290	1,247	
609								297			2,284	2,016	
461											2,089	560	
113											1,454	142	
893											5,204	1,588	
											427	286	
											1,386	680	
1,883							420	350			11,553	7,251	
											222	513	
81								23			431	350	
609								40			1,043	1,802	
								88			1,022	1	
								106			3,793	3,077	
								0			225	941	
753								203			5,440	6,173	
1,000								41			1,842	4,543	
8,458							420	765			19,257	15,511	
100											4,363	—2,328	
460	78				1,259			317			6,350	8,112	
605	78				1,259			117			10,191	—6,440	
634								157			2,400	1,482	
35								8			410	108	
697								165			3,313	2,441	
1,200								0			2,408	1,015	
523								10			507	1,507	
								10			3,003	2,022	
								605			1,590	903	
8,462	78				1,259	52		903			17,810	6,818	
											1,653	460	
250							37				5,735	922	
								81			2,427	1,065	
								360			1,372	105	
917								60		437	2,276	113	
										16	471	20	
917								303		403	5,521	893	
1,338								71			3,977	603	
772											4,415	170	
5,110								613			4,730	879	
5,277								613		401	19,676	6,372	
290								28			1,078	1,373	
50								30			1,700	303	
1,000	980				520			44			7,840	4,412	
											1,405	1,428	
80											8,980	450	
100											4,573	1,081	
8,310											2,082	5,050	
											15,002	748	
											1,538	2,601	
3,710	980	142			780	3,664	3,518	1,181			30,131	10,728	
											1,515	3,011	
											1,003	1,650	
80											1,272	216	
93											363	409	
											1,723	11	
38											437	540	
											1,215	1,000	
											609	378	
											700	1,117	
											834	387	
											405	200	
170											11,218	11,001	
											616	301	
											1,214	21	
											918	74	
90											1,145	358	
85											1,008	688	
38											722	307	
											465	141	
68											6,083	1,088	
218	7										1,169	1,097	
100											962	404	
313	7										2,061	1,501	
4,991	980	930			945	5,968	3,792	84	1,360		27,488	30,086	

FORM No. II.—Statement showing the Expenditure of

1	2	3	4	5	6	7	8	9	10	11	12	13
Districts.	Serial number.	Name of Municipality.	Balance from previous year.	Income during the year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other income (if any special rates levied for the purpose of the head office is maintained).	Conservancy and cleaning.	Police.	Registration of births and deaths.	EXPENSE
												Lighting.
BHAGULPORE DIVISION.												
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	60	Khesenung	8,878	3,108	.....	857	.....	.....	300	2,145	.....	.....
	61	Bahepur	607	1,085	.....	120	.....	.....	.....	607	.....	.....
Orissa Division. Divl. Total			9,485	4,193	.....	977	.....	.....	300	2,842	.....	.....
	62	Pooree	8,461	2,648	.....	536	.....	.....	407	4,701	.....	.....
CHOTA NAAGPORE DIVISION.												
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	63	Palkote	.....	773	.....	157	.....	.....	.....	460	.....	.....
	64	Doranda	215	21	.....	5	.....	.....	66	125	.....	.....
	65	Lohardugga	547	1,238	.....	180	.....	.....	150	600	.....	.....
	66	Gurwah	602	2,146	.....	225	.....	.....	205	674	.....	.....
Total			1,664	4,222	.....	367	.....	.....	566	1,501	.....	.....
	67	Baghmatipore	659	1,101	.....	30	.....	.....	108	254	729	18
	68	Manbazar	1	854	.....	27	.....	.....	90	103	530	.....
	69	Jhalda	785	1,808	.....	51	.....	.....	319	270	459	.....
Total			1,445	3,663	.....	108	.....	.....	517	627	1,698	18
Divl. Total			3,109	7,885	.....	607	.....	.....	516	1,122	5,347	18
GRAND TOTAL			77,667	1,27,100	.....	11,547	.....	.....	3,032	18,114	65,808	217

FORM No. II.—Statement showing the Expenditure of

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICTS.	Serial number.	Name of Municipality.	Balance from previous year.	Income during the year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of income (if any special rates levied for the purpose of the head office is maintained).	Conservancy and cleaning.	Police.	Registration of births and deaths.	Lighting.
BHAGULPORE DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Muzaffarpur	1	Jamulpore	2,432	15,061	.....	2,832	.....	.....	3,102	2,577	127	.....
Patna	2	Sahibganj	1,100	5,028	.....	1,902	.....	200	711	.....	.....	.....
Divl. Total			3,532	20,089	.....	4,734	.....	200	3,813	2,585	127	.....

Unions in Bengal during the year 1877-78.—continued.

16	15	16	17	18	19	20	21	22	23	24	25	26	REMARKS.
DETAILS.													
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improvements.	Sanitary and charitable establishments, (hospitals, dispensaries, vaccination, &c.).	Education, science, and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	RS 6	2,730 823	3,354 000	
.....	85	.....	.....	5,553	4,163	
6,131	54	916	.....	.....	111	.....	.....	10,599	7,123	
.....	638	147	
377 000	80	.....	50	.....	.....	.....	30 6	.....	.....	202	35	
.....	1,292	857	
.....	2,098	1,040	
927	30	.....	50	.....	.....	.....	25	.....	.....	4,123	1,758	
.....	37	.....	.....	.....	5	.....	.....	1,190	894	
.....	3	.....	.....	.....	5	.....	.....	564	21	
.....	286	.....	.....	38	.....	.....	1,391	689	
.....	40	258	.....	.....	48	.....	.....	5,141	1,614	
927	80	.....	50	258	.....	.....	79	.....	.....	7,800	3,372	
17,814	1,074	1,101	400	1,180	6,577	4,301	698	5,712	.....	483	1,37,346	74,219 —6449

of Stations in Bengal during the year 1877-78.

14	15	16	17	18	19	20	21	22	23	24	25	26	REMARKS.
DETAILS.													
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improvements.	Sanitary and charitable establishments (hospitals, dispensaries, homes, vaccination, &c.).	Education, science and art.	Miscellaneous.	Contribution to local or Provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,912	145	190	1,544	1,200	16,940	1,435	
573	170	.....	346	.....	50	.....	305	.....	.....	4,043	1,354	
5,785	170	.....	346	.....	105	150	2,339	.....	1,800	20,923	3,279	

FORM No. II.—Abstract Statement showing the Expenditure of all Classes

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICTS.	Serial number.	Name of Municipality.	Balance from previous year.	Income during the year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and services of establishment, after deducting the amount of octroi ascertained to be paid by the establishment.	Conservancy and	Police.	Registration of births and deaths.	Lighting.
BURDWAN DIVISION.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	22,111	4,930	4,930	8,482	...	2,584	16,650	24,373	72	1,188
...	20,172	32,892	...	2,698	...	334	3,394	12,065	200	31
...	20,049	2,40,045	...	1,708	...	895	16,771	31,393	79	4,139
...	21,524	2,13,979	...	17,393	...	4,464	33,043	32,061	...	31,064
...	1,218	9,384	...	913	...	290	1,710	...	...	...
...	581	8,023	...	773	...	...	639	1,554	...	...
Divisional Total					92,553	4,57,577	4,530	41,698	9,048	1,06,470	883	36,432
PRESIDENCY DIVISION.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Parganna...	45,257	6,56,103	...	67,825	...	22,400	1,18,547	1,20,577	1,709	18,639
...	16,392	69,105	...	4,610	...	8,193	4,852	23,017	606	64
...	9,691	11,969	...	493	...	4,510	11,413	20,219	...	825
...	29,693	65,796	...	...	...	...	...	...	...	1,185
Divisional Total					90,940	7,48,062	61,678	30,290	1,05,768	1,70,704	2,915	20,301
RAJSHAHYE AND COCHIN BEHAR DIVISION.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	3,630	49,830	...	693	...	176	7,996	5,354	...	96
...	1,872	16,090	...	1,249	...	...	2,292	2,391	...	...
...	29,140	...	...	1,798	...	1,132	1,657	5,073	...	...
...	2,295	13,264	...	1,487	...	...	777	6,261	...	...
...	4,346	6,325	...	322	...	...	2,410	...	...	...
...	5,679	11,195	...	1,321	...	...	944	2,417	...	...
...	47	2,635	...	221	...	...	642	871	...	...
Divisional Total					21,622	1,06,240	7,645	1,094	14,670	22,793	...	16
DACCA DIVISION.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	50,134	92,238	806	10,877	...	1,175	30,813	20,405	...	...
...	1,677	16,798	...	1,676	...	...	847	1,717	...	...
...	1,639	16,368	...	8,191	...	100	1,423	6,236	...	...
...	4,067	25,090	...	2,810	...	...	3,712	7,446	...	...
...	1,093	16,747	...	2,361	...	...	2,305	4,693	...	...
Divisional Total					45,607	1,61,760	888	10,934	1,243	39,708	41,004	...
CHITTAGONG DIVISION.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,643	31,391	...	5,195	...	...	4,528	6,573	...	...
...	867	2,054	...	372	...	...	446	1,224	...	...
Divisional Total					2,510	31,954	5,567	...	4,974	7,797	...	...
PATNA DIVISION.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	83,254	1,65,993	...	19,300	...	...	20,474	15,540	...	2,610
...	25,199	36,799	...	5,794	...	1,449	6,113	20,656	...	427
...	12,779	46,427	230	5,794	...	1,179	6,555	17,457	...	96
...	10,962	69,441	...	4,959	...	...	8,903	13,258	...	784
...	16,978	26,213	...	1,379	...	1,154	8,237	16,825	...	...
...	24,919	36,399	...	2,291	...	1,526	7,791	11,988	...	518
...	4,553	19,119	...	753	...	...	1,098	2,070	...	222
Divisional Total					1,58,561	3,62,547	230	25,891	5,960	46,137	1,47,050	1,507
BHAOLPORE DIVISION.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	7,305	55,646	...	4,617	...	...	9,948	8,418	187	197
...	6,060	27,591	...	3,390	...	...	3,799	9,213	...	...
...	10,965	29,445	...	2,925	...	...	1,001	6,107	...	...
...	2,619	7,794	...	1,091	...	...	200	1,056	...	...
...	944	6,834	...	119	...	...	638	2,795	...	...
Divisional Total					27,663	1,18,407	12,398	1,165	16,915	30,520	187	197
ORISSA DIVISION.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	970	36,397	...	714	...	6,232	3,267	7,703	...	...
...	201	7,918	...	104	...	...	510	1,386	...	...
...	8,160	9,948	...	836	...	...	407	4,791	...	...
Divisional Total					10,964	52,397	1,718	7,130	4,292	14,499	...	...
CHOTA NAAGORE DIVISION.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	5,522	16,937	55	1,460	...	109	3,838	4,067	539	...
...	7,653	30,658	...	2,590	...	...	1,813	3,611	...	...
...	401	1,761	...	298	...	15	71	496	...	...
...	3,812	7,966	...	169	...	1,061	1,466	2,560	...	...
Divisional Total					10,398	34,512	55	8,977	1,394	6,106	1,199	538
GRAND TOTAL					4,70,143	20,26,420	6,828	1,70,160	67,778	3,06,010	6,38,398	4,681

of Municipalities, Unions, and Stations in Bengal during the year 1877-78.

14	15	16	17	18	19	20	21	22	23	24	25	26
DETAILS.												
Construction and maintenance of roads.	Watering yards.	Drainage works.	Water-supply.	Buildings.	Other public works, including garden and similar improvements.	Sanitary and charitable establishments, hospitals, dispensaries, vaccination, &c.	Education, science, and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	L.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15,000 5,080 12,440 41,474 740 517	2,588 813 7,088	1,001 1,270 614	528	225 602 35,037 47	83 1,045 241 40	2,372 1,071 1,194 9,380 1,460	435 694 1,100 1,130	7,870 14,641 0,545 14,571 247 .....	..... ..... ..... ..... 200	8,559	92,926 42,077 89,909 2,55,261 10,111 3,987	24,754 10,487 40,073 19,060 1,000 817
73,323	10,002	3,665	520	38,201	1,621	19,421	3,509	43,189	300	8,559	1,43,946	80,105
1,01,800	10,890	944	1,838	1,008	1,329	8,810	5,781	87,861	.....	.....	54,653	65,144
15,800 0,000 10,885	32 840 571	502 570	800	312	1,453	2,400 1,704 2,838	1,400 364 1,787	4,073 2,038 2,064	..... ..... .....	..... ..... .....	63,002 16,183 62,325	22,760 2,743 35,160
1,40,546	17,012	2,622	2,343	1,720	2,703	15,000	0,844	41,336	.....	.....	6,86,195	1,28,167
.....
8,792 1,063 4,973 2,278 2,354 1,300	..... ..... ..... ..... ..... .....	0,811 790	100 120	7,014 470 812	945	1,237	600 245 1,111 820	6,255 636 717 101 .....	..... ..... ..... ..... ..... .....	3,700 1,290	44,123 9,282 16,538 14,148 7,239 8,071	190 3,740 6,510 2,643 3,141 7,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,634	469
18,274	174	8,146	230	7,154	1,587	4,801	997	0,478	.....	4,200	1,01,904	25,324
10,254	1,221	.....	100	2,253	4,020	8,000	8,000	8,000	.....	1,311	102,935	20,421
1,511	.....	106	400	.....	400	.....	.....	291	.....	30	0,323	2,044
8,040	.....	140	.....	104	010	40	153	870	.....	405	17,970	4,117
7,007	.....	1,091	400	301	1,003	301	788	361	.....	379	30,312	3,343
4,213	501	.....	120	27	011	423	30	1,370	.....	.....	15,517	1,076
25,424	1,451	1,141	1,070	617	5,280	5,334	1,300	10,060	.....	2,075	1,01,917	41,800
8,176	.....	10	.....	284	229	371	180	514	.....	.....	27,180	770
.....	.....	.....	.....	.....	.....	284	33	153	.....	.....	2,113	988
8,105	.....	10	.....	284	229	635	192	009	.....	.....	21,702	1,738
40,508	6,007	1,102	3,093	990	4,084	6,080	2,390	0,603	.....	.....	1,60,257	47,209
6,500	40	1,280	.....	127	840	940	300	1,018	.....	.....	30,753	20,832
0,010	818	50,010	177	250	1,383	1,030	050	632	60	1,234	47,128	18,008
15,024	2,172	.....	.....	212	124	631	460	611	.....	.....	61,781	10,072
8,120	2,218	.....	.....	135	.....	841	404	808	.....	.....	28,077	10,114
16,000	1,731	.....	.....	87	281	2,374	630	203	.....	.....	41,707	20,146
1,260	.....	.....	.....	1,058	13	363	65	117	.....	.....	8,092	6,718
10,244	15,125	5,000	4,640	2,781	5,845	12,613	5,292	10,091	80	1,251	5,05,572	1,57,239
11,578	.....	.....	.....	740	200	2,411	018	3,416	.....	1,300	46,479	17,072
1,412	.....	.....	96	552	8,408	718	253	1,174	.....	.....	30,170	2,418
6,728	.....	.....	.....	.....	.....	240	.....	655	.....	.....	21,457	10,103
103	.....	840	.....	651	.....	108	.....	511	.....	.....	2,800	2,613
1,084	.....	78	.....	.....	.....	250	.....	200	.....	.....	7,401	621
25,747	.....	947	50	1,918	8,004	4,088	1,140	6,162	.....	1,500	1,18,010	32,527
6,254	193	628	.....	136	23	1,467	60	2,828	951	800	31,332	5,880
8,601	.....	.....	.....	38	.....	800	.....	726	.....	.....	7,198	2,200
3,121	.....	.....	.....	34	916	.....	.....	111	.....	.....	10,370	7,123
11,808	195	658	.....	228	810	1,747	60	3,060	951	600	48,751	15,300
2,072	.....	.....	.....	37	29	720	165	632	.....	470	14,518	4,720
1,578	.....	.....	.....	80	.....	100	100	896	.....	.....	9,150	5,800
505	.....	.....	.....	85	384	300	.....	100	.....	.....	1,050	802
0,000	.....	.....	.....	85	384	742	135	742	.....	.....	8,053	5,485
0,022	.....	100	.....	160	633	1,055	285	1,014	.....	1,413	33,716	16,005
4,03,119	45,200	27,780	8,020	54,184	25,178	60,338	22,863	1,30,014	1,301	10,708	10,05,011	6,04,708
.....

REMARKS.

Abstract of Form No. II, giving the Provincial Totals for each column, from 4 to 24, for the year 1877-78.

	Rs.
Balance from previous year	+ 4,70,143
	—261
Income during the year	20,26,420
Interest on debt	5,328
Head Office establishment	1,70,109
Collection of octroi ... ..	.....
Collection of other taxes and sources of income	57,778
Conservancy and cleansing	3,68,010
Police	5,38,388
Registration of births and deaths	4,581
Lighting	63,399
Construction and maintenance of roads	4,03,119
Watering roads	43,250
Drainage works	22,780
Water-supply	8,620
Buildings	54,184
Other public works, including gardens and similar improvements	28,178
Sanitary and charitable establishments (hospitals, almshouses, vaccination, &c.)	56,332
Education, Science, and Art	22,862
Miscellaneous	1,30,014
Contributions to Local or Provincial Funds	1,301
Repayment of debt	19,798
Total	19,98,034
Balance at the close of the year—	
Credit Balance	5,04,708
Debit Balance	6,440

REPORT

ON

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1878-79.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1880.

REPORT
ON
MUNICIPAL TAXATION AND EXPENDITURE
IN THE
LOWER PROVINCES OF BENGAL
FOR THE YEAR 1878-79.

No. 93.

FROM A. MACKENZIE, Esq.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME, REVENUE, AND AGRICULTURAL DEPARTMENT.

Calcutta, { *dated the 6th February* } 1880.
 { *issued the February* }

MEDICAL & MUNICIPAL
DEPARTMENT.
MISTICAL.

SIR,

With reference to the resolution of the Government of India in the Department of Revenue, Agriculture, and Commerce, No. 1—27, dated the 27th March 1872, I am directed to submit for the information of His Excellency the Governor-General in Council the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1878-79, together with classified statements showing the income and expenditure of the municipalities, unions, and stations during that year, prepared in accordance with the instructions contained in the orders of the Government of India in the same Department, No. 2—81, dated the 8th August 1876.

CALCUTTA.

2. No change was made in the constitution of the municipality during the year. The work of administration was carried on by the "Town Council," into which, as noticed in last report, all the standing committees have been merged. This arrangement was, however, found in practice to be open to objection, inasmuch as almost all the Commissioners became members of the Town Council, and the advantage to be derived from a sub-committee delegated to dispose of the less important business and prepare questions for the general meetings was in a great measure lost owing to the size of the Council. This defect has been remedied since the close of the year, the Town Council having been reduced to a more workable size. The Commissioners held four quarterly meetings and two adjourned quarterly meetings; six special and thirteen special general meetings, besides 132 committee meetings. The total number of meetings held during the year was 157. The attendance of the elected Commissioners at these meetings was on the whole satisfactory.

~~The progress of business during the year 1878-79 was very well~~
sustained, and some improvements were effected in the condition of the *business*

or crowded hamlets in the native part of the town. The work of dewatering foul tanks and filling them up with town sweepings was carried on with vigour. A new contract with the Oriental Gas Company for illuminating the town with gas for twenty-one years was signed and executed during the year. Reforms also were effected in some of the more important departments of the municipality. The system of collecting the rates and taxes by a paid collector, which was introduced by the Justices in 1876, was found by a special committee appointed during the year under review to be open to many objections. It was accordingly abandoned, and the former plan of entrusting the collections to an agency paid by commission was reverted to. It is reported that the present system is working satisfactorily. The subject of the management of the municipal markets also engaged much of the attention of the Commissioners, and a special committee was appointed to enquire into their working. The committee met several times and examined a large number of witnesses, who brought to light gross abuses. The report of the committee, however, was not ready for submission by the close of 1878. Several changes have in the meantime been made with the object of improving the management of the markets, and a visiting committee has been appointed to inspect them and to make suggestions. As the huts in the town had never been properly numbered, assessed and registered, their assessment was undertaken and completed during the year. Retrenchments in establishments were made to the extent of Rs. 89,100 per annum, and a carefully framed code of bye-laws was passed with the sanction of Government.

4. *Municipal finance.*—The finances of the municipality continued during the year under report to show unsatisfactory results. The Commissioners remark that “the debt and deficit of the preceding year; the retarded collections, owing to an unfortunate change in the form of rate-bills, which threw back the writing of the bills for several months; the enquiry into the abuses of the collectorate coming in the middle of the year, and necessarily affecting the collections; the excess expenditure over budget grants, partly incurred by the Chairman without authority, and partly sanctioned by the Commissioners in consequence of pressing but unforeseen demands—all these circumstances tended to disturb seriously the equilibrium between income and expenditure, which the Commissioners have endeavoured to restore in 1879 by having recourse on the one hand to retrenchment and economy, and on the other to the full measure of the house-rate sanctioned by the law.” It is satisfactory to know that the Commissioners thus fully recognized the absolute necessity of restoring the condition of the finances and placing them upon a sound basis. The high prices which the municipal paper commands in the money market indicate clearly that the public has confidence in the future of the city of Calcutta, and in its ability to discharge all its pecuniary obligations, and the Corporation owe it to themselves, to their creditors, and to the Government to administer their finances in such a manner as to do nothing to shake this confidence.

5. *Income of the year.*—The following statement shows the actual revenue of the municipality during the year 1878-79 as compared with that of the previous year:—

ITEMS OF INCOME.				Income during 1877-78.	Income during 1878-79.
				Rs.	Rs.
House-rate	...	...	...	8,33,556	9,90,612
Police-rate	...	...	...	2,13,934	2,36,786
Lighting-rate	...	...	...	2,25,933	2,10,227
Water-rate	...	...	...	4,88,615	3,74,958
Receipts from licenses on trades and professions	...	...	...	2,52,250	2,13,104
Carriage and horse tax	...	...	...	1,85,185	1,65,112
Rents of houses, gardens, and markets	...	...	...	1,30,492	1,42,748
Fines and penalties	...	...	...	31,440	20,760
Miscellaneous	...	...	...	2,73,410	2,85,324
Payments for municipal services rendered to individuals	...	...	...	1,34,024	2,50,209
Total	...	...	...	27,88,839	28,98,840

The total income during 1878-79 was therefore Rs. 28,98,840, and adding to this the balance at the close of the previous year, which amounted to Rs. 6,41,678, the amount available for expenditure was Rs. 35,40,518.

6 *Expenditure.*—The following statement shows the expenditure of the municipality under the different revenue accounts as compared with the previous year :—

	Expenditure during 1877-78. Rs.	Expenditure during 1878-79. Rs.
Interest on debt ...	7,18,613	5,71,136
Head office establishment ...	2,45,373	1,96,647
Collection of rates ...	50,152	44,570
Conservancy and cleansing ...	2,73,696	2,29,644
Police ...	2,23,111	2,35,463
Registration of births and deaths ...	3,587	4,283
Lighting ...	2,33,156	2,37,856
Construction and maintenance of roads ...	3,83,731	3,00,110
Watering roads ...	31,161	27,588
Drainage working expenses ...	59,924	71,323
Water-supply ...	2,01,202	1,98,991
Buildings, repair of ...	3,043	13,922
Other works of public utility ...	4,685	6,494
Sanitary and charitable establishments ...	2,49,891	1,82,668
Miscellaneous ...	1,10,166	1,03,574
Repayment of debt ...	3,00,188	3,02,932
Total	30,91,679	27,27,201

Deducting the total sum expended, viz. Rs. 27,27,201, from the total amount available for expenditure, viz. Rs. 35,40,518, the balance remaining on hand at the close of the year was Rs. 8,13,317.

7. *Expenditure under Capital Account.*—The expenditure under capital account during the year 1878 was as follows :—

	Rs.
• Construction of drainage ...	3,17,584
Ditto of latrines ...	47,000
Repair of roads excavated for drainage work ...	50,000
Construction of additional filters at Paltah ...	3,100
Preliminary charges for the doubling of the water-supply ...	7,515
Converting a latrine into a water-closet at the new market ...	303
Total	4,25,502

8. *Municipal Loans.*—The municipality raised during the year 1878 the following loans on debentures bearing interest at 5 per cent., viz. :—

	Rs.
For the extension of drainage ...	6,00,000
For preliminary expenses for the doubling of water-supply ...	50,000
Total	6,50,000*

Adding to this the amount of the loans existing at the close of 1877, viz. Rs. 1,50,55,934-14-2, the total loan liabilities of the municipality rose to Rs. 1,57,05,934-14-2. During the year, the sum of Rs. 33,601-12 was paid towards the redemption of the market loans, thus reducing the aggregate loan liability to Rs. 1,56,72,330-2-2.

9. *Sinking Funds.*—The total amount at credit of the sinking funds was Rs. 29,98,490-12-8. Of this sum Rs. 13,68,224-1 are invested in $4\frac{1}{2}$ per cent. Government securities in the hands of the Comptroller-General; Rs. 15,57,001-7-4 partly invested in 4 per cent. Government securities, and partly in 6 per cent. municipal debentures in the custody of the trustees of

* In addition to this there were certain miscellaneous receipts under capital account amounting to Rs. 5,406.

the Municipal Loan Reserve Fund; Rs. 52,413-10-5 in the hands of the Comptroller-General of Accounts, and Rs. 20,848-9-11 in those of the trustees.

It was reported last year that the question of the consolidation of all the existing loans granted by Government to the municipality was under consideration. The question has since the close of the year been settled, and the Government of India has agreed to the proposal on condition of the municipality surrendering its present sinking funds in part repayment of the loans, and undertaking to discharge the rest of the debt by sixty equal half-yearly payments of principal and interest calculated at $4\frac{1}{4}$ per cent. Steps are being taken to give effect to this arrangement.

10. *Municipal rates.*—The rates of the past, as compared with those of the previous year were as follows :—

	1877.	1878.
	Rs.	Rs.
House-rate	7 per cent.	9 per cent.
Water-rate	$4\frac{1}{2}$ "	$3\frac{1}{4}$ "
Police-rate	2 "	$2\frac{1}{4}$ "
Lighting-rate	2 "	2 "

11. *Assessment.*—During the year the assessment of houses and lands in 11 out of the 18 wards of the town was revised. In addition to this general work of revision, the assessment of 5,714 houses in different parts of the town was enhanced on account of the construction of new or additional buildings. In the case of 494 houses the assessment was reduced, owing to partial or entire demolition of houses, removal of tenants, &c. The financial result of these operations was an increase in the assessed value of property in the town amounting to Rs. 4,38,023, and a decrease amounting to Rs. 68,860, or a net increase of Rs. 3,69,163. In the course of the assessment it was found that the value of property along the Strand Bank Road has of late years considerably increased.

12. *License Department.*—The total number of municipal licenses granted during the year was 26,626. Of these, 157 were issued to joint-stock companies, 1,450 to merchants, brokers, &c., 208 to barristers, attorneys, and pleaders, 10 to surgeons, 127 to hotel-keepers, manufacturers, &c., 127 to moolhtears and law agents, 121 to licentiates of medicine, apothecaries, and veterinary surgeons, 83 to owners of cargo boats, and 345 to brokers and dealers in precious stones. The rest were issued to petty dealers, pawn-brokers, money-changers, native doctors, *kobirajes*, midwives, &c. The income derived from this source during the year 1878 amounted to Rs. 2,55,127.

13. *Water-supply.*—During the year the supply of filtered water to the town was on an average 7,260,320 gallons daily, being an increase in the annual daily average of 541,054 gallons over that of the year 1877. Seven hundred and sixty-five premises were connected with the water-supply during the year—762 for domestic and 3 for business purposes. The total number of premises now connected with the water-supply system is 11,177. In addition to this, there was a supply of nearly a million gallons per day of unfiltered water, which was used in flushing drains and watering the streets. Although the total quantity of water thus supplied was so large, yet it is still inadequate for the requirements of the town. After deducting the quantity consumed in flushing drains, watering the streets, and consumption outside the town limits, the people get about three gallons per head per diem. This barely suffices for their cooking and drinking; and for all other domestic purposes they have to draw their supplies from tanks, wells, and the river. The Commissioners have prepared a scheme which is expected to give an additional supply of eight million gallons of pure water daily at a cost of thirty-six lakhs of rupees. This scheme, when carried out, is designed to afford a total of about twelve gallons per head, which, though possibly not sufficient for all the requirements of the people, will obviate the necessity of their using impure water for domestic purposes. The water analyst reported that the quality of the filtered water supplied by the municipality was far purer than that of the majority of large towns in Europe.

14. *Drainage.*—In 1878, 64,247 lineal feet, or 12·16 miles of new sewers, were constructed. The total length of sewers now constructed amounts to 139·33 miles, still leaving 48·46 miles to be constructed. The number of premises connected with the street sewers during the year was 1,308, thus raising the total number of houses so connected to 12,898.

The important question of how to dispose of the storm-water passing through the town sewers without contaminating the water of the Circular Canal was discussed between the Calcutta Municipality and the canal authorities during the year. A scheme has been devised, and is now being carried out, by which the storm-water will be conveyed to the Salt Water Lakes by a separate system of sewers and channels, arranged so as to provide at the same time for the drainage of the suburbs which lie between the canal and the Circular Road, and of certain portions of Baliaghatta and Entally.

15. *Bustee improvement.*—About 14 miles of the most offensive drains which formerly intersected the *bustees* or crowded hamlets in the native part of the town have been filled up, a work which has contributed materially to improve the sanitary condition of what had until lately formed the most noxious portions of the city. The sites of most of the drains have been converted into roads, and so pipe-sewered as to drain the adjoining lands, which are consequently now not so damp as they formerly used to be. Several roads have been made through these *bustees* by their owners, and the width of others has been increased so as to make them accessible to conservancy carts. More than a thousand privies have been built in the *bustees* for the accommodation of the inhabitants, and for the prevention of the defilement of waste lands. Improved conservancy arrangements have also been made during the year for the cleanliness of *gowala bustees*, or hamlets inhabited by milkmen. A large number of *gowalas* have been removed from the town, and the cow-houses of others have been improved. The refuse from the existing sheds is daily removed by the conservancy department at a charge of four annas per head of cattle.

16. *Reclamation of tanks and wells.*—In consequence of a defect in the law, which does not make the filling-up of foul wells compulsory, the operations in regard to wells have been limited to the filling-up of those which the owners gave permission to fill up. During the year under report 38 foul tanks were taken up by the engineer's department for the purpose of filling them up with town sweepings. Of these, it is reported 31 have been completed. Altogether 66 tanks have been filled up in this way. Several private tanks have been at the same time improved through the agency of the conservancy department at the cost of the owners. Much, however, still remains to be done in this direction. It is reported that 518 tanks in the town require to be filled up, besides a number of hollows which, though not strictly tanks, are receptacles of filthy water, and require to be reclaimed even more urgently than tanks. The area represented by the above number of tanks is 484·43 acres, with a capacity of 422,035,416 cubic feet. The materials available for filling them, namely the sweepings of the town, have been estimated at 15,075 cubic feet per diem; but after making allowance for shrinkage and contraction, these figures must be reduced to 3,359 cubic feet per diem, or about 1,200,000 cubic feet per annum. It will therefore take an indefinite period before the Commissioners can in this manner fill up all the tanks in the town. They represent, however, that there is no immediate necessity for such general reclamation; it would be inexpedient to have all the tanks filled up at once until the water-supply of the town is so extended as to meet the whole of the requirements of the people. It is to be hoped, however, that filthy tanks will be filled up as fast as materials become available, and that endeavours will be made as much as possible to improve the others.

17. *Night-soil service.*—The night-soil department is now under the supervision of the engineer. Eleven hundred night-men are now employed in the work of removal of the soil. The total number of privies attended to by these men amounts to 33,155, thus giving 30 privies to each man to clean.

18. *Illumination of the town.*—During the year a new contract for 21 years was entered into with the Oriental Gas Company. It provided for the thorough illumination of the town at a reduced cost of Rs. 4-13-4 per

light per mensem. The former cost was Rs. 6 per mensem. The total number of gas-lamps lighted in the town during the year at the cost of the municipality was 2,835, and the total number of oil-lamps was 751. The illuminating power of the gas supplied during the year was 14·01 candles, and its quality was reported by the analyst to have been very good.

19. *Regulation of jute-warehouses.*—At the close of the previous year there were 80 jute screw and warehouses in the town. Five new warehouses were established during the year, and five were closed. Licences were issued for the five new jute warehouses, and the licenses of the remaining 75 were renewed. The license fees realized amounted to Rs. 25,194. The receipts from Insurance Companies on account of contribution towards the maintenance of the fire-brigade were Rs. 1,780. One case of fire occurred in a jute-warehouse in the town, but as the steam fire-engine arrived on the spot promptly and extinguished the fire, no great damage was done to the property.

To relieve the jute trade from the heavy taxation with which it was burdened, and to distribute the charge of maintaining the fire-brigade, the working of which benefits all trades equally, it was considered expedient to amend the old Acts [II (B. C.) of 1872 and II (B. C.) of 1875]. Accordingly Act V (B. C.) of 1879 was passed, by which the tax which was hitherto levied from Insurance Companies as a contribution towards the maintenance of the fire-brigade has been abolished, as it was in reality a double tax upon the insurers, who have to pay very heavily in the shape of license fees; power has been given to the local Government to fix the amount of license fee in consultation with the Commissioners of the Calcutta Municipality; and provision has been made to the effect that no larger amount shall be raised under the Act than what may be absolutely required for the payment of the expenses of the fire-brigade and for the salaries of the establishment for the inspection and superintendence of the jute warehouses.

The control of the fire-brigade has been taken away from the Commissioners, and placed in the hands of the Commissioner of Police, as it was found by practical experience that a divided authority over the brigade told upon its efficiency. Power has also been given to the local Government to extend the provisions of the Act to other fibres than jute and cotton.

20. *Vital statistics and health of the town.*—The number of deaths registered in the town during the year was 16,396, against 13,704 in the previous year. This gives a death-rate of 38·1 per thousand of the population, a percentage higher than that of 1875, which was the highest year of mortality ever known in Calcutta since the drainage was improved, and a pure system of water-supply was introduced in the town. The year 1878 was, however, an exceptionally unhealthy year over the whole of Lower Bengal, and there is no reason to suppose that this increase, as compared with preceding years, was due to any increase of insanitary condition in Calcutta.

The following statement shows the amount of mortality from the most prevalent diseases :—

Causes of mortality.					Number of deaths.
Cholera	...	...	...	...	1,338
Diarrhoea and dysentery	...	...	...	...	2,010
Fevers	...	...	...	...	6,086
Small-pox	...	...	...	...	1,495
Other causes	...	...	...	...	5,467
Total					16,396

Small-pox was much prevalent, but the epidemic after raging for some months of the present year is understood to have now entirely passed away.

The question of making vaccination compulsory, and of continuing vaccine operations throughout the hot and the rainy seasons, as well as in the cold weather, was under discussion when the year closed.

The following statement shows the number of deaths during the year among the various races who inhabit Calcutta:—

Nationality.				Number of deaths.
Hindoos	...	...	...	10,848
Mahomedans	...	...	...	4,645
Non-Asiatics	...	...	...	263
Mixed races	...	...	...	575
Other races	...	...	...	65
Total				16,396

Of this number—

Males	...	...	...	9,495
Females	...	...	...	6,901

21. The following table shows the number of births registered during the year, classed according to nationality:—

Nationality.				Number of births.
Hindoos	...	...	...	4,515
Mahomedans	...	...	...	1,669
Non-Asiatics	...	...	...	249
Mixed races	...	...	...	440
Other races	...	...	...	52
Total				6,925

Of these 3,623 were male births and 3,302 were female births.

The ratio of births per thousand of the population was 16·1.

22. *Adjudication of municipal cases.*—The following figures show the number of municipal cases disposed of by the Honorary Magistrates in the Calcutta Police Court during the year 1878:—

Number of cases instituted	...	...	...	12,088
Ditto of convictions	...	...	...	5,767
Ditto of acquittals	...	...	...	788
Ditto remaining unadjudicated at the close of the year	...	...	...	5,533

The total amount of fines imposed was Rs. 10,501.

MUNICIPALITIES IN THE INTERIOR.

23. Including the Suburban Municipality, the number of municipalities in the interior of Bengal was as follows:—

	1877-78.	1878-79.
First class municipalities	25	25
Second ditto ditto	97	98
Unions	69	66
Stations	2	2
Total	193	191

There was an addition of one to the number of second class municipalities; the union of Mooktagacha, in the district of Mymensingh, which was raised to the status of a second class municipality during the latter part of 1877-78, having been brought into working order during the year under report. The unions of Patuakhally in Backergunge and Dwarbasini in Hooghly ceased to exist during the year.

24. *Constitution of Committees.*—The constitution of the committees of the several municipalities was as follows:—

	Europeans.		Natives.		Officials.		Non-officials.		Total.	
	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.
class municipalities ...	178	195	284	291	149	171	513	515	462	468
ditto ditto ...	311	304	1965	1963	338	331	909	1,200	1,207	1,207
... ..	11	10	476	442	26	26	460	430	487	463
... ..	16	14	7	6	4	3	17	19	31	32
Total	516	523	1,732	1,704	546	538	1,721	1,969	2,266	2,337

Compared with the figures of the previous year, there was a decrease of 39 in the total number of municipal commissioners. The number of European commissioners shows an increase of nine over the figures of 1877-78, being 523 against 514; but the number of native commissioners decreased from 1,752 to 1,704. The number of official commissioners shows an increase of 13 over the number in 1877-78, but there was a decrease of 52 in the number of non-official commissioners. The net decrease was therefore 39. The attendance of the commissioners in the meetings of the committees was on the whole regular, and much interest was shown by many of them in the affairs of their respective municipalities.

25. *Elective system.*—The number of municipalities in which the elective system was in force was the same as in the previous year, namely Serampore, Burdwan, and Kishnaghur. In Serampore the system is reported to be not working well, and it was proposed to abolish it, but a longer trial has been considered desirable before any measures are taken to revert to the former system of administration. In Burdwan and Kishnaghur the system appears to have worked satisfactorily, as no complaint has been made by the local authorities in regard to it; indeed it is reported about Kishnaghur that "all the members have displayed considerable interest in the working of the municipality, and have, as a rule, been regular in their attendance at meetings." The number of elected commissioners in the three municipalities was 41.

26. *Ward Committees.*—During the past year and the latter end of 1877-78 some of the municipalities adopted a plan of dividing the municipalities into wards, and of appointing committees for each ward. In the suburbs of Calcutta this scheme is reported to have worked well, and has met with the approbation of the rate-payers. In Howrah each part of the town was put immediately in charge of a commissioner, living in or near it, who was consulted on all petitions of any importance which were received from the people residing within his jurisdiction. It is reported that most of the commissioners, and especially the native commissioners, have fallen in most readily with the scheme, and have given it their full support. In Bhagulpore, the town was divided into distinct wards, each ward being placed in charge of a few commissioners resident within it. The Magistrate reported in very high terms on the conduct of the commissioners, "who," he says, "did each of them the work of a good Deputy Collector in deciding the petty complaints that came before them, and in their attention to the conservancy of the town." In the town of Behar, the same system was followed with good results. In Gya, the ward committees were formed of influential townspeople, who looked after the conservancy of their respective wards. The Magistrate reported that their working during the past year was satisfactory.

27. *Municipal Benches.*—Benches of Magistrates for the disposal of cases under section 34 of Act V of 1861 for public and local nuisances, and under the Municipal Act for breaches of conservancy rules, sat in all the first class and in many of the second class municipalities. The following table shows the work done by these benches:—

	UNDER SEC. 34, ACT V OF 1861 Being cognisable crime under the Criminal Procedure Code.	UNDER ACT V (B.C.) of 1879. Being non-cognisable crime under the Criminal Procedure Code.
Number of cases instituted during the year	9,086	7,575
Number of cases in which processes issued	No processes were issued	7,498
Number of cases in which convictions were obtained	8,108	.....
Number of persons against whom processes were issued	.....	8,878
Number of persons convicted	10,338	6,991

The Magistrate of Monghyr reported that the offences which were tried by the bench of Magistrates for the town of Monghyr were chiefly of drunkenness and gambling.

28. *Assessments.*—During the year under review a question arose as to the power of the commissioners of a municipality to divide a holding into two or more parts, and assess each of the parts separately. The question arose in connection with the assessment of a jute mill in the municipality of Baidabati, in the district of Hooghly. In that case the municipal commissioners assessed

the jute mill in three separate holdings according to the different processes of manufacture which were carried on in the different portions of the premises. Legal opinion was taken on the question, and it has been held that there is nothing in the definition of the word "holding" which warrants the commissioners in sub-dividing a house for the purpose of taxation; and that the whole block of buildings under the same roof and with internal communications constitutes one holding, which cannot be legally sub-divided for the purposes of taxation under Act V (B.C.) of 1876.

The mode of assessment in vogue in the municipality of Revilgunge, in the district of Sarun, was, on the recommendation of the Municipal Commissioners, changed from a tax upon persons occupying holdings according to their circumstances and property within the municipality, to a rate on the annual value of all holdings situated within its limits.

In the Burdwan Division, revised assessments were made in the municipalities of Bankoora, Baidabati, Kotrung, Bhaddeshur, and Dainhat. In Bankoora and Baidabati, the revision has resulted in a slight decrease in the demand for house-rate, while in Kotrung and Bhaddeshur the demand has increased. In Dainhat, the effect of the revision has been to exempt from taxation a number of poor men who could ill-afford to pay.

In the Presidency Division, the assessment on houses and lands was revised in the municipalities of Bagjulla, Kadihatty, Baraset, Nychatty, and Debhatta in the district of 24-Pergunnahs. In the town of Ranaghat, in the district of Nuddea, a general revision of assessment was made at the end of the year under the supervision of the Vice-Chairman. It resulted in the increase of nearly Rs. 200 over the previous assessment.

In the second class municipality of Mooktagacha, in the district of Mymensingh, the zemindars of the town, in order to provide adequate funds for sanitation, &c., voluntarily assessed themselves more than they were legally bound to do. This tended to raise the incidence of taxation to a high amount, but it has been reported that the general ratepayers were lightly taxed.

In the Patna Division, revised assessments were made of holdings in the municipalities of Patna, Barrh, and Behar. In the city of Patna, 41 appeals were preferred against the assessment, of which 39 were rejected by the commissioners, and in two cases only the valuation was reduced.

In the Orissa Division, a new assessment of the houses in the Cuttack cantonment was made during the year, yielding an income of Rs. 400 over the former assessment, but it did not take effect till after the close of the year.

29. *Fresh imposts levied during the year.*—During the year the provisions of the Bengal Municipal Act, 1876, relating to the registration of carts and the levy of a tax on carriages, horses, and animals, were introduced into the municipality of Dinapore. Fees for the registration of carts only were ordered to be levied in the following municipalities:—Durlhunga, Bansbariah, Cutwa, Kotrung, and Kendraparah. The imposition of the tax on carriages and animals was sanctioned in the municipality of Midnapore. In some of the towns these imposts were introduced late in the year, and therefore no actual realization of revenue took place during the year.

The question of taxing carriages, animals, and carts in the municipality of the suburbs of Calcutta and the neighbouring municipalities, which was reported in paragraph 27 of last year's report as pending settlement, was finally decided during the year under review. With a view to alleviate the hardship of a double taxation, against which the carriage and cart owners complained, it has been arranged that henceforth the Suburban (Alipore) Municipality will tax all carriages and register all carts kept or habitually used within the North Suburban Municipality and on the suburban roadsides of the South Suburban Municipality at the rates prevailing in the Alipore Municipality, and that one-half of the tax and fees so realized from the North and South Suburban Municipalities will be paid over to those municipalities in equal shares, and the other half will be retained by the Alipore Municipality to meet the charges for registration and collection.

During the year the attention of Government was drawn to the working of the cart-tax in the municipalities of Beaulah and Nattore, in the district of Rajshahye, and it appeared that the tax was levied on all carts found

within municipal limits, without any enquiry as to whether they were kept habitually within the municipalities or not. As great hardship was caused by this mode of levying the tax, and as it also interfered most injuriously with the trade of the district, the commissioners of the two municipalities were asked to take steps to remedy the evil. The Commissioner of the Beaulah Municipality have lately resolved to limit the levy of the tax on such carts only as are habitually kept or used within the municipality. In the Nattore Municipality the tax has been altogether withdrawn from the town with effect from the 1st April 1879.

30. *Rectification of municipal boundaries.*—Towards the close of the past year the boundaries of the union of Kissengunge were revised. The order sanctioning the revised boundaries came into effect from the 1st April 1878.

The boundaries of the town of Rajpore, a second class municipality in the district of 24 Pargunnahs, situated near the line of the Calcutta and South-Eastern State Railway, which were revised during the year 1876-77, had to be again altered during the course of the year under review by the withdrawal of an agricultural village called Ukhila from the block of villages which compose the municipality. The village is now under the watch and ward of chowkidars appointed under the Bengal Act VI of 1870.

The limits of the municipality of Purulia, a town in the district of Manbhoom, were also extended during the year so as to bring under municipal regulations certain coolie depôts, and also two tanks which are said to be the best in the neighbourhood of Purulia. The proposal of the commissioners was sanctioned after careful consideration, and the revised boundaries came into effect from the 1st October 1878.

The boundaries of the municipality of Hooghly and Chinsurah were also revised during the year. Much inconvenience having been felt by the collectors of the municipal tax in realizing the taxes, owing to the want of a well-defined line of demarcation between the French settlement of Chandernagore and the old Dutch town of Chinsurah, the boundaries of the municipality were defined by the erection of masonry pillars or other kinds of permanent landmarks between the two places.

The area of the Durlbhunga municipality was extended by the inclusion of thirteen *mohullas* within municipal limits. Proposals for the revision of the boundaries of the hill station of Darjeeling and of the town of Deoghur, in the district of the Sonthal Pargunnahs, were also under consideration when the year closed.

31. *Income.*—The following table shows the receipts of the different classes of municipalities, unions, and stations as compared with those of the previous year:—

Income.

HEADS OF RECEIPTS.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		Others in the interior.									
	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rate upon owners according to the yearly value of houses and lands owned by them	2,46,050	2,45,428	1,54,407	1,53,154	4,05,314	4,05,072	.....	.....	.....	.....	17,001	17,883	8,22,842	8,22,147
Tax upon occupiers of holdings according to their circumstances	75,151	75,416	4,006	4,001	10,504	9,179	6,42,564	4,32,535	1,13,731	1,08,004	.....	.....	5,95,799	5,50,015
Records from licences and trawls	.....	.....	.....	.....	4,302	2,025	.....	.....	.....	.....	.....	.....	11,446	33,517
Tax upon carriages and animals	42,017	30,679	8,422	12,729	49,347	47,455	22,880	34,557	1,008	901	1,131	1,286	1,23,003	1,36,460
Tolls on roads and at ferries	1,069	870	6,306	.....	1,12,044	1,01,901	41,147	30,404	23	34	.....	.....	1,52,141	1,37,709
House-surveying tax	.....	88,315	.....	17,316	.....	3,637	.....	.....	.....	.....	.....	.....	1,09,158	.....
Fees on nautical provisions	.....	.....	.....	.....	1,603	2,010	.....	.....	.....	.....	.....	.....	1,005	2,010
Tax on coal and brick and lime kilns	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	279	636	.....	636
Total	3,12,858	3,09,570	1,78,597	1,68,190	5,45,704	5,47,577	4,96,801	4,96,094	1,14,843	1,09,542	18,431	19,808	17,01,914	17,01,878
Rent of houses, gardens, markets.	.....	.....	1,408	2,100	30,370	40,301	4,577	7,415	5,114	2,008	.....	489	41,741	52,823
Ac. ....	.....	.....	7,401	4,000	10,145	10,071	6,557	6,023	1,500	1,202	327	334	34,439	27,191
Fines	3,826	3,976	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	40,630	1,64,706
Miscellaneous	36,813	66,327	25,004	8,374	49,070	64,405	24,383	24,808	3,765	6,083	1,901	1,118	1,40,630	1,64,706
Payments for municipal services rendered to individuals	86,912	.....	3,570	.....	14,778	60,327	3,130	1,132	.....	.....	.....	.....	376	1,08,448
Grants in-aid from Provincial and Local Funds	.....	.....	3,650	.....	2,250	21,904	383	1,111	3,872	4,106	.....	.....	10,164	27,210
GRAND TOTAL	4,40,171	4,69,870	2,11,405	2,03,629	6,84,808	7,04,476	5,38,127	5,37,315	1,27,166	1,23,070	20,640	21,704	20,88,480	21,14,826

Agreeably to the remarks contained in paragraph 4 of the letter of the Government of India, Home Department, No. 73, dated the 18th June 1879, the statement has been prepared in greater detail than in previous years. The receipts under the four items of "tolls," "trade licenses," "fees on musical processions," "and tax on brick kilns, &c.," have been shown in detail, and have been classed under the head of taxation.

The receipts of the two principal Mofussil municipalities of the first class, namely the Suburbs of Calcutta and Howrah, have been shown separately.

The gross municipal revenue of the province has a steady tendency to increase from year to year :—

		Rs.
In 1874-75 it amounted to	...	18,09,912
„ 1875-76 ditto	...	18,78,261
„ 1876-77 ditto	...	18,99,288
„ 1877-78 ditto	...	20,26,420
„ 1878-79 ditto	...	21,14,824

Turning to the statement of income for the past year it will be seen that the municipal revenue from taxation shows an increase over that of the preceding year by Rs. 90,364, the figures being Rs. 17,91,378 against Rs. 17,01,014.

The two principal items of revenue, viz. the rate upon houses and lands, and the tax upon occupiers, show a slight decrease, owing in many cases as remarked by the Commissioner of the Patna Division, to the taxgatherers having had to devote much of their time to the collection of the Imperial License Tax.

The income from the tax upon carriages and animals shows an increase of Rs. 11,319 over that of previous year, being Rs. 1,36,460 against Rs. 1,25,905 in 1877-78.

On the other hand the income from tolls on roads and ferries shows a decrease of Rs. 14,432. Applications from many second class municipalities for a participation in the income from public ferries have been refused during the year, as such receipts form properly an item of provincial revenue. The levy of tolls on roads is a sort of taxation to which the Government of Bengal has been always opposed, as it tends to interfere with the trade of the country. In this view the Lieutenant-Governor in 1876-77 directed the abolition of a number of toll-bars in the municipality of Howrah.

A new source of income which came into existence during the past year was the house-scavengering tax under Act VI (B.C.) of 1878. It yielded a revenue of Rs. 1,09,164.

Taking the population living within municipal limits at 2,894,050, as shown in the abstract statement at pages 14 and 15 of the appendix, the incidence of taxation per head of population was 9 annas and 10 pie. The incidence of municipal income from all sources taken together per head of population was 11 annas and 8 pie. The corresponding figures for 1877-78 were 9 annas and 5 pie and 11 annas and 2 pie respectively.

32. *Total sum available.*—Adding the net balance of the previous year, amounting to Rs. 5,02,951, to the income of the year under review, the total sum which was available for expenditure by the various municipalities during the year was Rs. 26,17,775. Deducting the total expenditure during the year, which amounted to Rs. 21,54,403, as shown below, the balance at its close, after taking into calculation the deficit balances, was Rs. 4,69,594.

33. *Expenditure.*—The following table shows the various heads under which expenditure was incurred in the municipalities, unions, and stations during the year :—

Expenditure.

HEADS OF EXPENDITURE.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		In the interior.									
	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishments, including collection charges	56,268	53,102	21,006	23,071	66,156	65,793	65,244	67,473	15,479	16,338	3,784	2,808	2,27,847	2,26,741
Police	72,377	72,470	32,657	33,293	1,60,160	1,72,268	1,60,131	1,58,866	65,509	65,917	3,863	2,970	5,38,388	5,46,430
Conservancy and cleansing	1,38,060	1,47,743	33,692	43,185	1,19,161	1,23,326	68,867	66,475	19,114	17,077	8,416	5,171	3,38,010	3,22,942
Roads	84,310	70,755	40,774	37,413	1,66,824	1,70,834	95,012	1,19,360	17,514	7,719	6,785	7,750	4,03,119	4,11,817
Watering roads	16,692	13,192	7,864	16,080	15,744	16,174	1,912	1,857	1,074	786	.....	127	4,125	4,192
Lighting	18,402	33,636	31,364	36,931	12,465	16,665	1,523	3,706	18	12	.....	.....	63,386	87,632
Drainage works .....	.....	2,081	378	2,535	11,810	9,337	9,259	20,497	1,161	1,607	176	.....	217	22,766
Water-supply	1,838	.....	.....	.....	4,300	63,048	4,300	63,048	400	707	.....	.....	3,620	45,624
Buildings .....	.....	36,027	1,924	9,769	19,299	4,828	12,799	1,189	843	345	.....	123	54,187	34,989
Other public works, including gardens and other similar works .....	.....	.....	341	770	17,000	11,994	4,600	6,463	6,877	1,604	.....	.....	28,174	30,291
Sanitary and charitable establishments (hospitals, almshouses, vaccination, &c.)	4,761	5,344	2,920	3,504	19,444	19,70	24,649	24,007	4,301	941	195	212	80,332	53,710
Education, science, and art	4,695	3,202	1,150	1,394	6,740	7,402	16,499	11,733	698	410	190	343	22,902	21,191
Miscellaneous	71,803	46,573	14,436	16,831	63,282	62,729	40,223	31,372	4,412	9,639	3,896	1,835	61,022	1,54,291
Total	4,33,242	4,72,014	2,33,482	2,46,713	6,71,009	7,34,054	6,11,365	6,04,543	1,27,345	1,32,368	20,992	21,667	10,98,061	11,54,403

To give an accurate idea of the various objects on which municipal revenue was expended, the statement of expenditure, it will be seen, has been prepared in greater detail than that of the previous year.

The expenditure amounted to Rs. 21,54,403, against Rs. 19,98,034 in the previous year, showing an increase of Rs. 1,56,369. The increased expenditure was incurred under the following heads :—

	Rs.
Conservancy and cleansing	54,932
Police	8,042
Lighting	23,633
Roads	31,698
Drainage works	14,474
Water-supply	57,004
Education	1,530
Total increase	1,91,322

There was a decrease of expenditure under the following heads :—

	Amount of Rs.
Establishment and collection charges	1,156
Watering roads	1,058
Buildings	19,198
Other public works	7,887
Sanitary and charitable establishments	3,013
Miscellaneous	2,641
Total decrease	34,953

Deducting the amount of decrease from the total amount of increase, the net increase of expenditure during the year amounted, as stated above, to Rs. 1,56,369.

34. Establishment and collection charges.—

	COST OF ESTABLISHMENT.		COLLECTION CHARGES.	
	Increase.	Decrease.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
First class municipalities	...	1,839	137	...
Second ditto ditto	5,767	...	...	5,526
Unions	834	...	17	...
Stations	...	1,657	821	...
Total	6,601	3,496	975	6,326
				Rs.
Total increase	...	...	...	7,556
Total decrease	...	...	...	8,723
Net decrease	...	...	...	1,166

and collection charges together, there was a net decrease of Rs. 1,156, as will be seen from the table on margin.

35. *Police.*—The total cost of maintaining the police force employed in the various municipalities, unions, and stations during the year was Rs. 5,46,430, against Rs. 5,38,388 during the previous year, showing an increase of Rs. 8,042. The following statement shows how the increased expenditure was distributed among the various classes of municipalities:—

	Increase.	Decrease.
	Rs.	Rs.
First class municipalities	5,367	...
Second ditto ditto	2,725	...
Unions	...	161
Stations	111	...
Total	8,203	161

Increased cost for police was incurred in the first class municipalities in all the divisions except Patna.

The following statement shows the strength of the municipal police during the year 1878 as compared with the previous year:—

YEARS	Inspectors.	Sub-Inspectors	Head Constables.	European Constables.	Constables.	Chowkidars not enrolled under Act V of 1861.
1878	4	14	356	5	6,969	28
1877	4	14	347	1	6,911	44
Increase	...	...	9	1	58	...
Decrease	...	...	...	...	...	16

Of the 51 constables shown as less in the above statement, the greater number were reduced from the strength of the police force in the districts of Hooghly, 24-Pergunnahs, and Pubna.

The inefficiency of the municipal police is still the subject of general complaint. Only 12 per cent. of the rank and file of the force can read and write.

The proportion of the annual income absorbed by the police employed in the various classes of municipalities was as follows: in first class municipalities, 19·47 per cent.; in second class municipalities, 37·01 per cent.; in unions, 53·12 per cent.; in stations, 13·67 per cent.; in all grades of municipalities taken together, a general average of 25·83 per cent. The expenditure per head of population on account of police in the municipalities of the different grades was as follows: in first class municipalities, three annas and seven pie; in second class municipalities, two annas and seven pie; in unions, two annas and three pie; in stations, three annas and five pie; in all the municipalities, unions, and stations taken together, the incidence was three annas per head.

36. *Conservancy and cleansing.*—The total amount expended under this head was Rs. 4,22,942, against Rs. 3,68,010 during the previous year, showing an increase of Rs. 54,932. The increase was distributed as follows: in first class municipalities, Rs. 43,046; in second class municipalities, Rs. 11,578; and in stations, Rs. 1,355. In unions the expenditure under this head was less by Rs. 1,047 than that of 1877-78. In first class municipalities the increase was most marked in the municipalities of the suburbs of Calcutta and Howrah, being Rs. 23,739 and Rs. 10,143 respectively, as shown on the margin.

Suburbs of Calcutta.			Rs.
1878-79	...	...	1,62,705
1877-78	...	...	1,38,966
Increase	...	...	23,739
Howrah.			Rs.
1878-79	...	...	43,185
1877-78	...	...	33,042
Increase	...	...	10,143

The remaining sum of Rs. 9,164 represents increased expenditure under this head in the towns in the Patna, Bhagalpore, Dacca, Rajshahye and Cooch Behar, and Burdwan Divisions. The only towns which show less expenditure under this head are Jessore and Chittagong.

In the suburbs of Calcutta the establishment for cleansing roads and drains was re-organized and divided between the different wards; 1,25,910 cart-loads of drain-silt and 2,24,967 loads of street-sweep-

ings and other refuse were carted away to low lands and ponds, by which means twenty-one filthy tanks and ponds were filled up and reclaimed. Seventy-two foul tanks were cleansed and fifty-eight beghas of land were cleared of jungle and filth; 153 maunds of fish, grain, and other articles unfit for human food were seized, condemned, and destroyed. This shows that a pretty constant supervision was kept over the *hats* and markets within the municipality.

In Midnapore, five new latrines were constructed during the year, and the commissioners propose to erect five more during the current year.

In Hooghly, two new latrines were constructed during the year.

In the Bhagalpore municipality, there are twelve masonry latrines and 67 mat ones for the convenience of the people.

In Monghyr, there are 13 *pucca* and 5 *kutcha* latrines in different parts of the town for the use of the public; the sweepers are present at all hours, and great care is taken to keep the places as clean as possible; sheet-iron urinals have also been erected in various parts of the town to prevent the people from committing nuisances in the streets.

In Arrah, a small latrine with six seats was constructed during the year, in the municipal market for the use of the people resorting to the market. About sixty urinals have been made in different parts of the town; they consist of tarred earthen vessels placed in the ground. At intervals they are taken away by the municipal sweepers and emptied on waste lands outside the town. Large earthen vessels have also been put in various places throughout the town to catch the refuse water flowing from drains in private houses. Among second class municipalities, the towns which spent most on conservancy during the year were Berhampore, Lallahgah, and Cuttack.

In Berhampore, the arrangement for the removal of night-soil was improved. Covered tubs are now used by almost all the mechanics. No mechanic who has not registered his name is allowed to carry on his trade in the town. Six covered night-soil carts for the removal of the soil from the public latrines were constructed during the year. Two plots of land were taken up at the two extremities of the town for trenching night-soil. About fifteen beghas of the trenched land were cultivated and sown with linseed, wheat, and grain. There are nine latrines within the municipality for the convenience of the lower classes. The municipality has also undertaken from the past year the work of cleaning private privies at a rate which varies from six annas to two annas per mensem.

Proper arrangements have been made by the Municipal Commissioners for the disposal of dead bodies found floating on the river. Four sites have been selected in the four wards of the town for burning ghâts, and it has been resolved to confine the burning of all dead bodies exclusively to these ghâts. An experimental incinerator has also been constructed at one of the ghâts for the burning of pauper corpses free of charge.

Much inconvenience having been felt by municipalities in the discharge of one of their principal functions, namely the removal of night-soil from private premises, for the want of legal authority empowering the Commissioners

to levy any fees to reimburse themselves for the cost of maintaining an establishment of night-men, &c., Act VI (B.C.) of 1878, as noticed in last year's report, was passed on the urgent representations of the Commissioners of the municipalities of Howrah and the suburbs of Calcutta. The Act is applicable to first class municipalities only, and empowers the Commissioners of the Municipalities to which the Act may be extended to levy a fee on a fixed scale calculated on the annual value of holdings. In the case of railway premises, factories, workshops, coolie depôts, schools, court-houses, or other similar places, the Act allows an alternative tax, viz. a rate per head on the number of persons living within or habitually resorting to such places. It also provides for the construction and maintenance of latrines in places where people always assemble in crowds, such as markets and *hâls*. The provisions of this Act, taken in connection with the sanitary clauses of the Bengal Municipal Act, form a fairly complete hygienic code for the effectual carrying out of sanitary arrangements.

The following table shows the proportion of the total income spent under the head of "Conservancy" in the municipalities of the different divisions:—

DIVISIONS.	In the first class Municipalities.		In the second class Municipalities.		In Unions.		In Stations.		In all classes of Municipalities taken together.	
	1877-78.		1878-79.		1877-78.		1878-79.		1877-78.	
	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
Burdwan	1894	21 12	12 36	1290	203	126	.. .. .	.. .. .	1561	14 92
Presidency	28 57	32 62	7 80	948	14 04	62 84	.. .. .	.. .. .	25 41	27 15
Rajshahy & Cooch Behar ..	1694	8 17	1074	15 17	26 90	34 12	.. .. .	.. .. .	1771	11 24
Dacca	24 46	25 67	10 23	10 65	7 96	171	.. .. .	.. .. .	21 07	21 40
Chittagong	32 96	18 21	15 24	12 66	.. .. .	.. .. .	.. .. .	.. .. .	20 70	17 12
Patna	1279	13 31	10 48	12 01	3774	12 14	.. .. .	.. .. .	12 44	13 36
Bhadrupore	1376	14 83	13 90	1 15	4 83	10 38	18 18	23 75	14 24	16 33
Crisna .. .. .	.. .. .	.. .. .	8 44	1 07	6 38	6 11	.. .. .	.. .. .	8 62	12 24
Chota Nampore .. .. .	.. .. .	.. .. .	18 02	31 70	16 25	18 62	.. .. .	.. .. .	18 76	21 08
Percentage of expenditure on conservancy in each class of Municipalities in the province	21 72	25 33	10 50	12 57	14 53	19 51	18 48	23 75	18 16	19 99

The conservancy provisions of the Bengal Municipal Act, 1876, contained in part VII thereof, or portions of them, were extended during the year to the municipalities named below:—

In the Burdwan Division.

- | | | |
|----------------|----------------|-----------|
| 1. Baidabati. | 3. Kotrung. | 5. Culna. |
| 2. Bhaldessur. | 4. Bansbariah. | |

In the Presidency Division.

- | | | |
|---------------------------------|-----------------------|--------------|
| 1. North Suburban Municipality. | 3. North Barrackpore. | 5. Rajpore. |
| 2. South Suburban. ditto. | 4. South Barrackpore. | 6. Jungpore. |

In the Rajshahye and Cooch Behar Division.

- | | |
|-------------|-----------|
| 1. Lalbagh. | 2. Pubna. |
|-------------|-----------|

In the Dacca Division.

To a portion of the Naraingunge Municipality.

In the Patna Division.

1. Motihari.

Part IX of the Municipal Act, regarding the establishment and regulation of markets, was extended during the year to the following municipalities:—

- | | | |
|------------|---------------|------------|
| 1. Howrah. | 2. Madhubani. | 3. Ranchi. |
|------------|---------------|------------|

Bye-laws were framed by the Commissioners, and confirmed by the Lieutenant-Governor, for the following municipalities:—

- | | | |
|-------------------------|---------------------------|-------------------|
| 1. Howrah. | 7. Hooghly and Chinsurah. | 13. Mozufferpore. |
| 2. Madhubani. | 8. Darjeeling. | 14. Nattore. |
| 3. Jamalpore (station.) | 9. Cuttack. | 15. Ranaghat. |
| 4. Burisal. | 10. Kendraparah. | 16. Chuprah. |
| 5. Purulia. | 11. Jajpore. | 17. Bogra. |
| 6. Sewan. | 12. Jungpore. | 18. Hazaribagh. |

37. *Roads.*—The total expenditure on roads during the year amounted to Rs. 4,34,817, against Rs. 4,03,119 in the previous year, showing an increase of Rs. 31,698. The increase was mostly in first and second class municipalities, being Rs. 8,484 and Rs. 21,348 respectively over the expenditure in 1877-78. The increase was most marked in the municipalities in the Burdwan, Rajshahye and Cooch Behar, and Bhagulpore Divisions.

To lessen the expenditure of municipalities under the head of "Roads," and to make available a greater amount of money for works of a sanitary nature, the following roads, which are through lines of communication between districts, have been excluded from the operation of the Municipal Act, under section 32 of that Act, and placed in charge of District Road Cess Committees:—

- (1.) In the Nussocrabad municipality, in the district of Mymensingh, the portion of the main road between Dacca and Serajunge which lies within the limits of that municipality.
- (2.) The six roads named in the margin, which lie within the limits of the Rungpore municipality.
- (3.) In the Nattore Municipality a road which is a through line of communication between Rampore Beaulah and Nattore.
- (4.) The Chuprah road, the Buxar road, and the railway feeder road, all of which run through the Arrah municipality.
- (5.) The Nimta road, a through line of communication in the subdivision of Dum-Dum, and running through the North Suburban and Kadihaty municipalities.
- (6.) The portions of two roads, locally called the Laksham road and the Pilgrini's road, lying within the limits of the Commillah municipality.

The roads in almost all first class and in very many of the second class municipalities have been well looked after, and in many of them trees have been planted. Thus at Ranaghat, Jhow, teak, and sisu trees have been planted on the sides of some of the roads. At Mozufferpore the sides of five of the municipal roads were planted with 1,144 mango and sisu trees at a cost of Rs. 795. The trees were presented to the municipality for this purpose by some liberal zemindars of the town.

At Hooghly four new roads were made by the municipality, the bricks for metalling being supplied gratis by the residents near the roads.

38. *Lighting.*—The expenditure under this head shows an increase of Rs. 23,633 over that of the year before. The bulk of this increase occurred in the municipality of the suburbs of Calcutta. During the year under review arrangements were concluded by this municipality with the Oriental Gas Company for lighting some of the principal thoroughfares of the town with gas. Altogether 360 gas lamps and 208 kerosine lamps were lighted in the suburbs; the cost of lighting was Rs. 35,636. At Howrah, a special lighting rate at 3 per cent. is imposed, under Act V (B.C.) of 1873, on the residents of those streets which are lighted with gas.

39. *Sanitation and Drainage.*—During the year under review the expenditure under this head amounted to Rs. 37,254, against Rs. 22,780 in the previous year, thus showing an increase of Rs. 14,474. The most noticeable operations in regard to the improvement of drainage during the year were those undertaken in Dinagepore. It was stated in the report for 1877-78 that a scheme for draining this town was under consideration when the year closed. During the year under review the scheme was placed before a committee, at the head of which was the Sanitary Commissioner for Bengal, and they reported favourably upon it and recommended its adoption. It is to clear out the channels of two stagnant streams, called the Kachai and Gogra nullahs, which drain the town; to make an embankment at the present mouth of the Gogra where it joins the Purnabhaba river, in order to prevent the waters of the latter from running up the Gogra and flooding the town; and to cut a new drainage channel seven miles long to fall into the Purnabhaba, and by this means to carry off all the drainage of the town. The scheme has been approved by Government. It is estimated to cost about Rs. 50,000. As an encouragement to local bodies who are willing to undertake drainage schemes, the Lieutenant-

Governor gave a grant of Rs. 10,000 from provincial revenues to the Dinagepore municipality in aid of the project, and since the year closed the municipality has been authorized to contract a loan of Rs. 10,000 from the estate of Moharani Shyam Mohini of Dinagepore to meet in part the cost of the scheme. The services of a Government engineer have also been placed at the disposal of the municipality free of charge for carrying out the works.

Within the town of Rungpore and in its vicinity there are a number of marshes which cover an area of over three thousand beeghas. Most of the owners of these marshes have made a free gift of them to the Rungpore municipality, which has undertaken to bear the cost of reclaiming them from its own funds, supplemented by public subscriptions.

At Kishnaghur, a sub-committee of the Commissioners has been appointed for drawing up a complete scheme of drainage for the town. It is reported that it has commenced work with a special establishment of surveyors under it.

At Monghyr, with a view to construct a regular system of drainage for the town, the Commissioners have caused a survey of the town to be made and a map prepared.

At Gya, to improve the drainage, the Commissioners caused a survey of the town to be made, and the levels of existing drains to be taken. They intend now to begin the work in parts of the town where drainage is urgently needed, and to extend it as funds become available from year to year. In the municipalities of Bettiah and Motihari the people contributed towards the construction of drains in front of their respective houses, and now almost all the roads within these municipalities have got masonry drains at their sides.

During the year under review a Bill was before the Bengal Legislative Council which has since become law as Act II (B.C.) of 1879. It provides for the extension of the Poorer Lodging-house Act IV (B.C.) of 1871 to any town or place through or to which people go on pilgrimage, and to the lines of roads leading thereto. Under this Act all fines and fees realized are to be expended for the sanitary improvement of the towns and places in which the Act may be in force. Its provisions have been extended to the town of Deoghur, in the Southal Pergunna, where a large number of pilgrims annually go to visit the shrine of Baidyanath, and to the town of Gya, where even a greater

<i>In January.</i>		<i>In March.</i>		<i>In September.</i>		
Midnapore } Baukoora }	By Dr. Leth- bridge.	Cuttack Rungpore Chittagong Dinagepore }	By Dr. Harvey.	Darjeeling—By Dr. Joubert.	number of people go to offer oblations to their deceased ancestors.	
<i>In February.</i>		<i>In April.</i>		<i>In December.</i>		
Banchi Porulia Chyebassa Gya Suburbs of Calcutta. Bardwan }	By Dr. Leth- bridge.	Bogra—By Dr. Harvey.		Flowrah Arrah Patna Chuprah Buxar Serampore Hooghly }	By Dr. Cosse.	40. During the year the muni- cipalities named in the margin were visited by the Sanitary Commis- sioner for Bengal,
			<i>In August.</i>			
	By Dr. Harvey	Bhagulpore—By Dr. Joubert.				

and valuable suggestions have been received from him for improving the sanitation of the towns inspected by him.

The subject of the improvement of *bustees*, which is intimately connected with that of sanitation, was taken up with much earnestness by some of the municipalities, especially by the Suburban Municipality. The improvement of *Gossain bustee*, one of the filthiest of the numerous native hamlets in the suburbs, was completely carried out during the year under review. Considering the peculiar circumstances of the case, and that the work was one for which there was no precedent, either in Calcutta or in the suburbs, the successful termination of the labours of the Commissioners in connection with this *bustee* is a matter of much satisfaction. The cost of the improvements made was Rs. 3,720, which has been paid by the zemindar of the *bustee*, Baboo Annoda Prosad Undu Chowdry.

The state of the numerous cow-houses situated in the suburbs and the nuisances caused by them also received much attention from the Commissioners during the year. The question is said to have been taken up in earnest by the Committees of Wards Nos. 1 and 2 within which the principal *govala bustees* are located. It was decided that these people should remove from their present sites to places which are less thickly inhabited and where there is ample

space for building commodious yards for their cattle. The *gomalas* have petitioned Government against the proceedings of the Municipal Commissioners in the matter, and the subject is under consideration.

41. *Water-supply.*—The expenditure under this head amounted to Rs. 65,624 against Rs. 8,620 during the previous year, thus showing an increase of Rs. 57,004. Nearly the whole of this expenditure was incurred by two municipalities, namely those of Darjeeling and Dacca, as

Darjeeling, Rs. 46,811.
Dacca, Rs. 16,480.

shown on the margin. The subject of the Darjeeling

water-supply scheme was referred to in last year's report. In the present year the amount of expenditure represents the value of piping and the cost of laying them down.

At Dacca the question of the extension of the supply of filtered water to other parts of the town was taken up during the year. The line of extension has been determined, and pipes have been procured at a cost of Rs. 14,506 from the last gift of Nawab Ashanoollah amounting to Rs. 20,000, mentioned in the report for 1876-77.

The question of extending the metropolitan water-supply to the suburbs was the subject of discussion during the year between the Suburban Municipal Commissioners and the Corporation of the town of Calcutta. But the negotiation appears to have practically failed on account of the heavy annual subsidy demanded by the latter body. It was estimated that the annual expenditure required for the purpose would be Rs. 1,80,893, or nearly 7·37 per cent. on the assessment. Adding to this the cost of collection and other incidental charges, an additional rate of not less than 8½ per cent. on the annual value of holdings over and above the existing house rate of 7½ per cent. would be required to cover this annual expenditure. The Commissioners think, and the Lieutenant-Governor agrees with them, that the suburban rate-payers are hardly able to pay this additional water-rate.

Much practical improvement was carried out in this direction by various municipalities in the mofussil. At Kishnaghur a culvert was constructed through the town for the purpose of bringing fresh water from the river into the numerous tanks which are situated within the town and from which the inhabitants obtain their drinking water.

At Jessore five tanks have been set apart for drinking purpose, and police-guards have been put upon them to protect them from pollution. At Midnapore four tanks have been reserved by the Commissioners under section 209 of Act V (B.C.) of 1876 for the supply of drinking water to the inhabitants.

At Arrah, the Soane Canal authorities filled two of the biggest tanks of the town with water from the canal. It is reported that more tanks require thus to be filled up, but the canal department have expressed their inability to comply with the request of the Commissioners.

At Motihari, the condition of the lakes lying on the south and west of the town was improved by bringing fresh water into them from the Sikerana river, and a drainage channel was cut at a cost of Rs. 1,550, joining the lakes with the river. The cost was defrayed by the Motihari Ludigo concern and by the Chumparun Road Cess Committee in equal shares.

42. *Buildings.*—The expenditure under this head was Rs. 19,198 less than that of 1877-78, the figures being Rs. 34,989 in 1878-79 and Rs. 54,187 in 1877-78. The only noticeable items under this head were the construction of the new town hall at Darjeeling and the erection of a shed at Lebong for the Thibetan traders.

At Patna, the Municipal Commissioners constructed a building for their office in the very centre of the city on a plot of land which was given by the Government. A portion of the land has also been set apart for a market, and stalls have been erected for the accommodation of dealers. The Commissioners have named the market "Ramsaygunge," in compliment to Captain H. M. Ramsay, District Superintendent of Police, who was the originator of the project.

43. *Education.*—The municipal expenditure on education shows an increase of Rs. 1,539 over that of the previous year as shown on the margin. In paragraph 5 of the letter of the Home Department, No. 73 of 18th

	Rs.
1877-78	22,862
1878-79	24,401

June 1879, reviewing the report for 1877-78, the Government of India

drew the attention of this Government to the smallness of the expenditure under this head, and remarked that the amount was extremely small for the whole urban population of the largest and one of the most advanced of Indian provinces. With reference to this it may be in the first place noticed that under section 61 of the Bengal Municipal Act, 1876, expenditure on schools is only a secondary object of municipal administration, and that the Government of Bengal cannot insist on any municipality devoting its funds in this direction. The suburban municipality, for instance, justifies the reduction in their grant under this head during the current year, from Rs. 6,000 to 3,000, on the ground that there are many directions in which municipal funds can be more justly expended than in providing for high class education. In the second place it is to be observed that from the report of the Director of Public Instruction in Bengal, it appears that both primary and secondary education get along very well in large towns, and any contributions from municipal funds go to relieve, if not wholly at least partly, parents of legitimate expenditure for the education of their children. It appears from the

	Rs.
For secondary instruction	3,33,308
For primary instruction	80,215
Instruction for females... ..	77,959
Total	4,91,482

report of the Director of Public Instruction for the year 1878-79, that at present the receipts of the educational department from private subscriptions for the promotion of secondary and primary education amount to Rs. 4,91,482 as shown on the margin. Under these circumstances, the Lieutenant-Governor does not desire to press municipalities to

do more in the way of subscription to town schools.

44. *Audit of Municipal Accounts.*—The general scheme of local audit of municipal accounts, which was referred to in the report of 1877-78, was not sanctioned by the Government of India during the year under review. It is only lately that this sanction has been received. The duty of audit was, however, performed in some municipalities by sub-committees of the Commissioners or by paid auditors. A circular was issued by this Government in September 1879 impressing upon the Chairmen of municipalities the necessity of having this duty done regularly, and the statutory responsibility which attaches to them under Act V (B.C.) of 1876 for the neglect of this duty.

45. *Remarkable incidents of the year.*—To prevent loss from fires which in the hot season often occur in the town of Bankoor, the Municipal Commissioners organized during the year a fire-brigade. Many respectable residents of the town and officers of the criminal courts voluntarily joined this band, and it now counts a hundred gentlemen on its rolls.

In Rungpore, three extensive fires took place during the year, and did considerable damage to property. To prevent future disasters of this kind the Municipal Commissioners propose to extend section 256 of the Municipal Act in the crowded parts of the town. As tiles are not obtainable in the district, the Commissioners have decided upon importing tile manufacturers at their own expense, so that the people may get tiles made at a reasonable cost. To help this object two rich residents of the town, Baboos Gobind Lal Roy and Gyanando Narain Roy Chowdry, have promised subscriptions of Rs. 1,000 and Rs. 500 respectively.

At Purneah the Municipal Office was burnt down by a fire on the night of the 1st March 1879, and all the records of the municipality were destroyed.

46. *General Remarks.*—From the reports of the Divisional Commissioners and those of individual municipalities, it appears that where the Municipal Commissioners spent their income judiciously and real improvement was made in the condition of the town as regards conservancy, sanitation, and means of communication, the people paid their taxes, to say the least, without any special grumbling.

I have the honor to be,

SIR,

Your most obedient servant,

A. MACKENZIE,

Secretary to the Government of Bengal.

STATEMENTS.

FORM No. I.—Statement showing the Income of

1 NAME OF DISTRICT.	2 Serial number of Municipality.	3 Name of Municipality.	4 Act under which constituted.	5 Population within municipal limits.	6 NUMBER OF MEMBERS OF COMMITTEE.								7 INCOME DURING THE YEAR FROM OCTOBER.							
					a	b	c	d	e	f	g	h	a	b	c	d	e	f	g	h
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non officials.	European.	Native.	Class I. (Archieve of food for or drink for, or any other purpose.)	Class II. (Animals slaughtered for consumption.)	Class III. (Fuel, lighting and water supply.)	Class IV. (Building under-rials.)	Class V. (Drains, gutters, and sewers.)	Class VI. (Taxes.)	Class VII. (Lodges.)	Class VIII. (Licenses.)
Pargannaha	1	Calcutta	...	4,09,630	2	23	68	73	17	66	18	60	Rs. 4,11,678	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

FORM No. II.—Statement showing the Expenditure

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	Serial No.	Name of Municipality.	Balance from previous year.	Income during year.	Interest on debt.	Fixed Office establishment.	Collection of octroi.	Cost of other taxes and sources of income.	Concessions and other grants.	Police.	Redemption of births and deaths.	Licensing.
Pargannaha	1	Calcutta	Rs. 6,41,678	Rs. 39,85,810	Rs. 6,71,130	Rs. 1,06,647	Rs.	Rs. 44,270	Rs. 2,10,041	Rs. 2,55,468	Rs. 4,283	Rs. 2,37,836

the Calcutta Municipality during the year 1878-79.

9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24		
Tax on houses and lands.	Receipts from licenses on trades.	Wharfage or other form of receipt from carriers and other vehicles (excluding tolls).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).	Tax on persons, according to caste, service and property to be assessed.	Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or local funds.	Total income of year, exclusive balance.	Total, including balance.	It is evidence of taxation (column 10) per head of population.	Incidence of income shown in column 21 per head of population.	
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
9,90,612	2,74,104	1,63,112	.....	.....		.....	57,466	21,90,700	1,42,748	20,700	2,83,324	2,50,200	.....	28,94,940	35,40,313	5 6 8	7 1 6
							Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.

of the Calcutta Municipality during the year 1878-79.

14	15	16	17	18	19	20	21	22	23	24	25	26	REMARKS.
EXPENDITURE.													
Construction and maintenance roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens, parks, and similar improvements.	Sanitary and other public establishments (hospitals, almshouses, vaccination, &c.).	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Credit balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,00,110	27,348	71,323	1,08,091	13,922	6,494	1,62,668	...	1,68,574	5,04,808	27,57,201	8,13,817	

FORM No. I.—*Statement showing the Income of First Class*

DISTRICT	Serial no order of municipality	Name of municipality	Area under which constituted	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								Balance from previous year.	INCOME DURING THE YEAR FROM OCTOBER.							
														Class I (Artisan, food, or drink for men or animals)	Class II. (Animals for slaughter)	Class III. (Fees, cartage, and washing)	Class IV. (Building materials)	Class V. (Drugs, gums, and spices)	Class VI. (Tobacco)	Class VII. (Chests)	Class VIII. (Meads)
					a	b	c	d	e	f	g	h									
BURDWAN DIVISION																					
Burdwan	1	Burdwan	V (B C) of 1876	10,822	4	4	12	20	8	12	8	12	7,144	.....	.....	.....	.....	.....	.....
Midnapore	2	Midnapore	V (B C) of 1876	11,491	4	16	.....	30	10	10	9	11	3,214	.....	.....	.....	.....	.....	.....
Hooghly	3	H. Chiv and	V (B C) of 1876	54,701	4	11	.....	16	4	11	4	11	25,605	.....	.....	.....	.....	.....	.....
	4	(1) snah		21,440	8	3	16	.....	8	17	8	14	3,330	.....	.....	.....	.....	.....	.....
	5	(2) snah		4,386	5	14	.....	20	7	13	7	13	1,611	.....	.....	.....	.....	.....	.....
Howrah	6	Howrah	V (B C) of 1876	17,680	16	16	47	16	41	19	38	26,843	.....	.....	.....	.....	.....	.....	.....
	7	Howrah	Divnl Total	97,784	4	21	.....	26	6	10	14	4,363	.....	.....	.....	.....	.....	.....	.....
PRESIDENT'S DIVISION																					
Me-Ferganah	7	Suburban	V (B C) of 1876	7,140	13	30	.....	43	18	25	18	26	41,110	.....	.....	.....	.....	.....	.....
Mudde	8	Suburban		24,750	4	16	.....	8	13	4	17	10,805	.....	.....	.....	.....	.....	.....	.....
	9	Suburban		2,945	12	8	.....	17	6	12	4	17	3,005	.....	.....	.....	.....	.....	.....
Jessore	10	Suburban	V (B C) of 1876	8,556	5	9	.....	14	0	8	4	10	3,801	.....	.....	.....	.....	.....	.....
	11	Jessore		Divnl Total	64,683	31	16	82	19	33	13	40	16,233	
RAJSHAHY DIVISION																					
Rajshahy	12	Rajshahy	V (B C) of 1876	22,000	7	14	.....	31	7	14	9	12	2,707	.....	.....	.....	.....	.....	.....
Darjeeling	13	Darjeeling	Divnl Total	7,693	8	13	.....	18	4	14	17	1	140	.....	.....	.....	.....	.....	.....
DACCA DIVISION																					
Dacca	14	Dacca	V (B C) of 1876	68,212	7	18	.....	25	0	16	13	12	23,330	.....	.....	.....	.....	.....	.....
Gopesh	15	Gopesh	Divnl Total	12,948	8	10	.....	18	5	8	7	0	7,715	.....	.....	.....	.....	.....	.....
CHITTAGONG DIVISION																					
Chittagong	16	Chittagong	V (B C) of 1876	20,666	2	16	.....	18	7	11	5	13	676	.....	.....	.....	.....	.....	.....
PATNA DIVISION																					
Patna	17	Patna	V (B C) of 1876	156,461	4	23	.....	27	15	15	0	18	21,014	.....	.....	.....	.....	.....	.....
Gya	18	Gya	V (B C) of 1876	64,843	2	13	.....	17	4	13	6	12	19,751	.....	.....	.....	.....	.....	.....
Shahabad	19	Shahabad	V (B C) of 1876	39,380	6	10	.....	16	7	9	7	9	6,677	.....	.....	.....	.....	.....	.....
Muzaffarpore	20	Muzaffarpore	V (B C) of 1876	38,235	2	10	.....	14	5	10	3	15	14,616	.....	.....	.....	.....	.....	.....
Darbhanga	21	Darbhanga	V (B C) of 1876	50,699	5	9	.....	14	4	10	6	8	12,549	.....	.....	.....	.....	.....	.....
Gorakhpur	22	Gorakhpur	V (B C) of 1876	46,297	4	12	.....	16	6	12	4	12	8,380	.....	.....	.....	.....	.....	.....
GRAND TOTAL																					
				1,238,102	323	41	696	171	515	106	391	230,046	.....	.....	.....	.....	.....	.....	.....

Municipalities in Bengal during the year 1878-79.

9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Tax on houses and lands	Receipts from licenses on trades	Wages tax or other form of license from cart-ages and other vehicles (excluding tolls)	Tax on animals	Tolls and ferries	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY)	Total income from tax. n.	Rent of houses, gardens, markets, &c.	Flats.	Miscellaneous.	Payments for municipal services provided by the Municipality	Income from Private Property	Income of year ending	Tax on balance	Income of tax on population	Income of income shown in column 24 per head of population
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
35,093		2,825	1,341	2,807		42,252	875	572	9,007	8,0					
14,705	77	60	365	51		11,608	85	485	1,541						
21,917	748	1,991	1,043	1,762		50,837	201	488	1,805	1,4					
20,005		1,703	301	30		2,092	1,227	484	3,254						
4,024						4,725	10	102	240						
40,561	743	4,707	1,092	8,231		11,24	1,004	1,074	5,408	1,4					
1,25,194	4,901	8,71	4,115		1,110	1,98,106	2,100	4,650	8,374						
40,091	6,84	10,708	1,77	11,11	1,114	1,08,464	4,870	7,087	25,080	5,00					
2,40,935	2,413	51		1,70	98,71	190,70	4	3,974	56,327						
15,110	21	1		1,11		1,100	1,700	79	1,051						
1,00	11	115		1,44		4,488	110	87	603						
10,1	5	81		1,01		1,130	1,870	210	3,417						
2,1418	26,70	40,15		1,1	1,1	1,041		192	1,022						
					1,1	1,101	1,674	4,880	6,706						
8,112		8,502	420	1,700		15,733		201	1,041	2,744	17,737	26,781	0,011	0,010	
7,911		345				7,380	26,460	719	3,319	40,341	10,200	97,464	1,077	1,077	
10,125		8,850	420	1,000		21,092	20,460	820	4,873	40,340	21,004	1,16,101	1,16,374	0,110	3,164
40,535		8,448		14,983		70,024	2,150	630	25,200			96,112	1,21,442	1,022	1,022
				209	9,178	9,046		4	900	52		10,702	12,400	0,111	0,112
40,207		8,448		15,801	0,178	79,710	2,160	645	26,230	52		1,08,314	1,83,008	0,150	1,022
12,806		287	624	5,824		10,413	1,635	857	1,073			22,177	22,815	0,151	1,122
54,414		0,970	4,753	17,008	5,635	2,010						92,900	1,14,814	0,091	0,095
60,621	62	2,807		300		42,470	4,448	785	2,854			48,825	47,306	0,102	0,117
13,727						10,127	1,300	300	1,028			15,410	21,497	0,044	0,088
14,807				13,864		29,821	754	400	1,046			31,083	46,080	0,121	0,130
18,026	70	1,707				20,464	300	764	61			21,043	54,082	0,085	0,010
15,371				8,207		21,678		600	224			22,273	30,007	0,072	0,078
1,58,916	137	16,354	6,745	89,829	3,653	2,16,092	8,450	4,835	6,046	836		5,52,262	3,18,645	0,088	0,084
15,297	807	1,903	710	12,108		31,175	231	846	820			33,107	49,754	0,084	0,080
11,330		1,803	605	15,561		27,127			6,000			33,917	33,900	0,083	0,079
11,168		3,871	1,367			16,441	400	100	1,830			18,115	25,085	0,1010	1,020
39,070	807	7,137	9,670	25,003		74,363	727	1,044	9,045			85,100	1,04,808	0,082	0,084
6,04,004	85,237	84,407	15,510	1,07,471	9,178	1,00,164	2,010					1,13,177	1,07,220	0,102	1,026

FORM No I.—Statement showing the Income of

1	2	3	4	5	6							7	8										
DISTRICT	Serial number of Municipality	Name of Municipality	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE								Balance from previous year	INCOME DURING THE YEAR FROM OCTOBER									
														Class I (Articles of food or drink for men or animals)	Class II (Animals for slaughter)	Class III (Fuel, lighting, and washing)	Class IV (Building materials)	Class V (Dues, taxes, and licence)	Class VI (Tobacco)	Class VII (Cotton)	Class VIII (Meat)		
					a	b	c	d	e	f	g	h										a	b	c	d	e	f	g	h
PATNA DIVISION—(Contd.)																							
	48	Chowra	V (B.C.) of 1876...	1,427	1	3	4	1	1	1	1	1	101										
	49	Bijapur		7,064	1	1	1	1	1	1	1	1	1										
	50	Ch. n. n.		2,470	1	1	1	1	1	1	1	1	1										
	51	Nawarung		7,732	1	1	1	1	1	1	1	1	1										
	52	Jehanabad		3,062	1	1	1	1	1	1	1	1	1										
	53	Udaipur	Total ...	591	1	1	1	1	1	1	1	1											
	54	Lipnagar		3,065	1	1	1	1	1	1	1	1	1										
				24,499	7	37	14	46	4	40	1	1											
	55	M. n. n.	V (B.C.) of 1876...	1,995	1	1	1	1	1	1	1	1	1										
	56	Nawarung		6,118	1	1	1	1	1	1	1	1	1										
			Total ...	8,413	2	8	10	10	2	8	1	1											
			Divnl. Total ...	194,000	172	141	11	1	1	1	1	1											
SHAGULPORE DIVISION.																							
	57	K. n. n.	V (B.C.) of 1876...	9,010	1	12	1	1	1	1	1	1	1										
	58	B. n. n.		6,114	1	3	1	1	1	1	1	1	1										
			Divnl. Total ...	12,164	10	16	10	10	1	1	1	1											
ORISSA DIVISION																							
	59	P. n. n.	V (B.C.) of 1876 ...	22,005	...	...	...	...	...	...	...	...	71.1								
ORISSA NAGPUR DIVISION																							
	60	P. n. n.	V (B.C.) of 1876 ...	3,110	...	...	...	...	...	...	...	...	147								
	61	L. n. n.		4,450	...	...	...	...	...	...	...	...	537								
	62	L. n. n.		4,898	...	...	...	...	...	...	...	...	1,040								
			Total ...	12,456	1	10	12	2	15	1	16	9,758											
	63	R. n. n.	V (B.C.) of 1876 ...	5,790	...	...	...	...	...	...	...	...	894								
	64	M. n. n.		2,226	...	...	...	...	...	...	...	...	22								
	65	J. n. n.		2,290	...	...	...	...	...	...	...	...	698								
			Total ...	11,186	11	11	11	3	0	...	31	1,014											
			Divnl. Total ...	23,642	1	27	28	4	26	1	27	8,578											
			GRAND TOTAL ...	4,34,119	16	438	465	20	420	10	445	72,968											

FORM No I.—Statement showing the Income of

1	2	3	4	5	6								7	8							
District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								Balance from previous year.	INCOME DURING THE YEAR FROM OCTOBER.							
					a	b	c	d	e	f	g	h		a	b	c	d	e	f	g	h
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.		Class I. (Articles of food or drink for men or animals.)	Class II. (Animals for slaughter.)	Class III. (Fuel, lighting, and washing.)	Class IV. (Building materials.)	Class V. (Dues, taxes, and licence.)	Class VI. (Tobacco.)	Class VII. (Cotton.)	Class VIII. (Meat.)
BRASWALPORE DIVISION.												Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1	Jamnipoore ...	V (B.C.) of 1876 ...	10,465	3	12	...	15	3	15	10	5	1,306	...	...	...	...	...	...	...	...
...	2	Sashebrungwe ...	V (B.C.) of 1876 ...	3,251	1	6	...	7	1	0	4	3	1,048	...	...	...	...	...	...	...	...
Total				13,704	3	18	...	22	3	15	14	8	2,354	...	...	...	...	...	...	...	...

values in Bengal for the year 1878-79—continued

9	10	11	12	13	14				15	16	17	18	19	20	21	22	23	24
Tax on houses and lands.	Receipts from houses and trades.	When tax on other forms of property is levied in the form of a separate tax (exclusive of tolls).	Tax on animals.	Tax on horses.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY)				Total income from taxation.	Rest of houses, gardens, markets, &c.	From	Miscellaneous.	Payments for municipal services or for local improvements.	Gross amount from Provincial or Local Funds.	Total income of year, exclusive of taxes.	Total including balances.	Expenditure of taxation (column 22) per head of population.	Expenditure of interest charges on loans (column 23) per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A P.	Rs. A P.	Rs. A P.
					550				630						550		6 11	0 5 11
					9 9				979						979		0 5 9	0 2 9
					1 78				1,274						1 77		0 5 10	0 2 10
					66				825						66		0 5 6	0 2 6
					371				388						371		0 4 7	0 4 4
					445				438						411		0 4 5	0 3 8
					4 8 8				4,838						4 8 8		0 3 1	0 3 3
					1 1				2,201						1 1		0 0 7	0 0 7
					1 0 4				3,045						1 0 4		0 0 7	0 0 7
					5				2,340						2 2 7		0 4 1	0 4 4
					3 4 7				43,117	2,008	978	5 6 1		4 1 7	57,072	86 8 6	0 3 6	0 4 6
					9 9 8				2,008		82	4			1 0 8	0 2 7 8	0 8 5	0 8 4
					1 40				1,090						1 0 7	2 0 4	0 5 9	0 3 10
					5 4				4,054		5 5	1 7			4 1 10	8 28	0 4 1	0 4 4
					1 7 50				9 5 50		171	88			9 5 27	10 0 0	0 6 0	0 6 11
					670				67						670		0 5 5	0 5 5
					500				800						500		0 5 5	0 5 5
					1,850				2 0 47						2 0 47		0 5 5	0 5 5
					107				4						107		0 4 8	0 4 8
					147				5,515						6 2		0 4 8	0 4 8
					1 1				1 0 37						1 0 14		0 3 1	0 3 1
					1 4				1 23						1 20		0 5 11	0 5 11
					1				1 13						1 10		0 6 5	0 6 5
					100				40						2 0 07		0 4 3	0 4 3
					5 0 1				1 08						(77)		0 4 6	0 4 6
					10 0 0				10 5 1	2,008	1,213	6,087		4,105	17,070	1 96 5 6	0 5 10	0 4 4

Stations in Bengal during the year 1878-79

9	10	11	12	13	14				15	16	17	18	19	20	21	22	23	24
Tax on houses and lands.	Receipts from houses and trades.	When tax on other forms of property is levied in the form of a separate tax (exclusive of tolls).	Tax on animals.	Tax on horses.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY)				Total income from taxation.	Rest of houses, gardens, markets, &c.	From	Miscellaneous.	Payments for municipal services or for local improvements.	Gross amount from Provincial or Local Funds.	Total income of year, exclusive of taxes.	Total including balances.	Expenditure of taxation (column 22) per head of population.	Expenditure of interest charges on loans (column 23) per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A P.	Rs. A P.	Rs. A P.
14,200									14 7 10	30	204	7 4			15 7 8		1 6 0	1 6 1
8 378									6 7 6	304	70	57 5	57 5		6 0 8		1 7 6	1 23 8
17,568		1,168	104						10,005	420	334	1,118	878		11 7 0		1 6 0	1 6 8

FORM No. I—Abstract Statement showing the Income of all classes

1	2	3	4	5	6	7	8																
AGRICULTURE.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.									INCOME DURING THE YEAR FROM OCTOBER.									
														Balance from previous year.									
					a	b	c	d	e	f	g	h	i		j	k	l	m	n	o	p	q	r
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.		Class I. (Articles of food or other articles for human consumption.)	Class II. (Animals for slaughter.)	Class III. (Fuel, lighting, and washing).	Class IV. (Building materials).	Class V. (Drugs, gums, and resins).	Class VI. (Tobacco).	Class VII. (Cloak).	Class VIII. (Meat).		
BUDWAN DIVISION.																							
			V (B.C.) of 1876.		108,350	20	112	15	144	32	112	83	121	.....	.....	.....	.....	.....	.....	.....	.....
					20,997	8	20	..	55	8	25	8	29	1,659	.....	.....	.....	.....	.....	.....	.....
					9,061	..	..	..	..	..	..	..	..	817	.....	.....	.....	.....	.....	.....	.....
					81,293	21	54	..	75	24	47	21	58	8,792	.....	.....	.....	.....	.....	.....	.....
					124,741	23	107	16	110	30	80	33	77	20,990	.....	.....	.....	.....	.....	.....	.....
					100,035	4	39	..	20	6	24	14	16	8,006	.....	.....	.....	.....	.....	.....	.....
			Divnl. Total		405,124	85	294	25	405	115	250	101	301	84,254	.....	.....	.....	.....	.....	.....	.....
PRESIDENT DIVISION.																							
			V (B.C.) of 1876.		545,613	113	224	..	337	60	377	80	248	65,040	.....	.....	.....	.....	.....	.....	.....
					111,257	50	74	10	180	50	80	41	94	22,767	.....	.....	.....	.....	.....	.....	.....
					17,787	6	17	..	22	8	16	6	16	7,002	.....	.....	.....	.....	.....	.....	.....
					97,128	14	01	..	75	21	89	12	03	35,170	.....	.....	.....	.....	.....	.....	.....
			Divnl. Total		772,885	182	376	12	573	137	450	148	425	125,969	.....	.....	.....	.....	.....	.....	.....
SHAMSHAT AND COCH BEGAR DIVISION.																							
			V (B.C.) of 1876.		32,500	8	23	..	31	10	23	10	21	6,508	.....	.....	.....	.....	.....	.....	.....
					7,945	6	13	..	14	4	14	17	1	186	.....	.....	.....	.....	.....	.....	.....
					15,612	6	10	..	16	6	10	6	10	5,320	.....	.....	.....	.....	.....	.....	.....
					37,551	7	20	..	35	11	22	12	21	2,748	.....	.....	.....	.....	.....	.....	.....
					10,101	7	17	..	24	7	37	6	18	3,183	.....	.....	.....	.....	.....	.....	.....
					15,035	8	18	..	20	6	14	3	17	7,963	.....	.....	.....	.....	.....	.....	.....
					8,298	1	9	..	1	1	1	1	1	460	.....	.....	.....	.....	.....	.....	.....
			Divnl. Total		120,812	38	111	..	147	45	105	55	92	25,301	.....	.....	.....	.....	.....	.....	.....
DACCA DIVISION.																							
			V (B.C.) of 1876.		81,655	8	47	..	55	10	45	15	40	5,432	.....	.....	.....	.....	.....	.....	.....
					37,515	8	46	..	54	9	44	3	38	4,981	.....	.....	.....	.....	.....	.....	.....
					48,961	10	51	..	61	12	53	9	55	4,003	.....	.....	.....	.....	.....	.....	.....
					87,290	17	63	..	80	26	54	17	61	3,323	.....	.....	.....	.....	.....	.....	.....
					28,294	4	22	..	28	8	18	7	19	1,977	.....	.....	.....	.....	.....	.....	.....
			Divnl. Total		252,000	53	258	..	286	67	229	51	245	41,828	.....	.....	.....	.....	.....	.....	.....
CHITTAGONG DIVISION.																							
			V (B.C.) of 1876.		33,500	5	25	..	31	11	26	7	24	870	.....	.....	.....	.....	.....	.....	.....
					4,752	3	16	..	18	4	14	3	15	988	.....	.....	.....	.....	.....	.....	.....
			Divnl. Total		30,612	8	41	..	49	15	54	10	39	1,868	.....	.....	.....	.....	.....	.....	.....
PATNA DIVISION.																							
			V (B.C.) of 1876.		901,259	7	115	..	122	17	105	10	113	47,294	.....	.....	.....	.....	.....	.....	.....
					137,854	5	70	..	75	10	65	51	67	25,533	.....	.....	.....	.....	.....	.....	.....
					130,175	19	74	..	93	26	67	23	61	17,231	.....	.....	.....	.....	.....	.....	.....
					81,290	7	37	..	44	10	34	8	36	19,872	.....	.....	.....	.....	.....	.....	.....
					71,530	8	26	..	34	10	25	9	26	10,111	.....	.....	.....	.....	.....	.....	.....
					70,801	12	39	..	42	14	28	13	29	20,118	.....	.....	.....	.....	.....	.....	.....
					28,298	4	21	..	29	7	13	8	12	3,748	.....	.....	.....	.....	.....	.....	.....
			Divnl. Total		827,794	29	208	..	427	88	339	75	352	128,886	.....	.....	.....	.....	.....	.....	.....
BHAULPORE DIVISION.																							
			V (B.C.) of 1876.		70,310	6	50	..	55	10	23	22	15	17,013	.....	.....	.....	.....	.....	.....	.....
					74,777	7	27	..	34	12	22	11	24	2,537	.....	.....	.....	.....	.....	.....	.....
					31,211	3	27	..	30	0	23	0	24	10,103	.....	.....	.....	.....	.....	.....	.....
					8,691	4	23	..	27	0	21	6	22	2,662	.....	.....	.....	.....	.....	.....	.....
					19,121	4	23	..	26	8	14	3	23	618	.....	.....	.....	.....	.....	.....	.....
			Divnl. Total		201,211	33	209	..	165	41	111	47	105	32,195	.....	.....	.....	.....	.....	.....	.....
ORISSA DIVISION.																							
			V (B.C.) of 1876		71,224	13	38	..	51	50	51	15	38	4,935	.....	.....	.....	.....	.....	.....	.....
					17,610	8	14	..	17	6	11	3	13	2,507	.....	.....	.....	.....	.....	.....	.....
					22,505	..	..	..	..	..	..	..	..	7,123	.....	.....	.....	.....	.....	.....	.....
			Divnl. Total		111,339	16	62	..	69	56	12	16	62	14,565	.....	.....	.....	.....	.....	.....	.....
CHHISA NAGPORE DIVISION.																							
			V (B.C.) of 1876		58,877	8	31	..	39	10	29	8	31	4,476	.....	.....	.....	.....	.....	.....	.....
					74,542	4	23	..	28	8	23	4	24	8,674	.....	.....	.....	.....	.....	.....	.....
					4,828	1	11	..	12	3	9	3	9	608	.....	.....	.....	.....	.....	.....	.....
					16,882	2	29	..	31	8	23	6	26	2,460	.....	.....	.....	.....	.....	.....	.....
			Divnl. Total		75,114	15	95	..	110	26	64	20	80	16,677	.....	.....	.....	.....	.....	.....	.....
			GRAND TOTAL		2,591,660	463	1724	41	2222	358	1600	223	1701	5,62,561	.....	.....	.....	.....	.....	.....	.....

(24)

of Municipalities, Unions, and Stations during the year 1878-79.

9	10	11	12	13	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY.)						15	16	17	18	19	20	21	22	23	24	
Tax on houses and lands.	Receipts from licenses on trades.	Wheat-tax or other form of receipt tax on land and other values (excluding tolls).	Tax on animals.	Tolls and ferries.	Tax on persons according to rate of property to be protected.	House scavenging tax.	Fees on musical procession.	Tax on coal and on brick and lime kilns.	Total income from taxation.	Exp. of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Contributions from Provincial or Local Funds.	Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 13) per head of population.	Incidence of income shown in column 21 per head of population.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	R. A. P.			
85,830	4,800	1,541	8,807	35,437	70,804	1,013	1,382	10,703	8,907	94,468	1,23,159	0 0 8	0 11 10								
18,566	777	806	46	8,798	9,130	123	635	807	10,610	10,610	10,610	0 0 8	0 11 10								
46,841	745	1,082	8,381	20,183	25,458	687	2,248	2,248	31,044	31,044	31,044	0 0 8	0 11 10								
1,15,154	4,091	8,716	4,014	1,388	87,231	1,634	1,358	6,018	1,00,203	8,106	6,085	1,36	136	107,277	1,20,867	0 11 8	0 12 8				
5,49,301	6,483	23,601	6,781	11,843	79,916	17,316			3,06,251	6,439	4,616	28,300	0,003		4,44,066	5,31,238	0 15 0	0 16 4			
5,46,338	25,418	63,850	1,337	1,002	85,232	88,518			5,09,403	0	5,073	0,447			5,74,400	6,20,855	0 14 10	0 16 8			
50,330	303	1,030	4,801	18,720	66,042	1,883	251	3,954	66,042	1,883	251	3,954			68,351	71,221	0 12 0	0 13 0			
7,180			7,736	40,985	53,419				53,419		257	4,523	272		58,351	61,221	0 12 0	0 13 0			
2,50,412	23,770	55,860	1,266	19,354	1,60,611	88,915			6,31,486	1,801	5,253	69,756	572		7,00,638	7,37,509	0 12 0	0 14 8			
8,112	4,467	777	1,009	4,904	10,059	998	1,198	5	10,059	998	1,198	5	2,744	21,123	20,890	0 0 10	0 11 11				
7,100	348				7,350	20,406	97,454	0,541	20,406	219	2,619	10,718	423	15,798	16,094	0 0 10	0 11 10				
	123	103		9,855	10,059	103	1,718		10,059	103	1,718			15,798	16,094	0 0 10	0 11 10				
	1,253	30	0	1,283	13,574	318	303		13,574	318	303			15,002	16,094	0 0 7	0 8 0				
	2,940	738		5,115	7,042	306	279		7,042	306	279			7,947	10,484	0 11 1	0 12 7				
				1,038	8,259	70	56	5,425	8,259	70	56	5,425		12,090	20,092	0 0 9	0 13 10				
16,153	9,103	1,646	6,901	38,383	70,115	25,630	1,304	16,130	40,771	31,989	1,70,890	1,96,201		1,08,000	1,26,201	0 0 1	0 1 7				
49,253	5,496		14,843	11,237	81,261	2,130	635	25,331	81,261	2,130	635	25,331		1,09,400	1,38,832	0 14 5	0 18 1				
			709	10,801	10,511	56	101	549	10,511	56	101	549		11,297	14,250	0 0 8	0 10 6				
			1,179	10,308	8,807	308	387		8,807	308	387			18,816	20,100	0 0 8	0 10 6				
			504	11,028	11,044	50	12	2,338	11,044	50	12	2,338		22,838	25,438	0 0 7	0 10 8				
40,855	5,074		17,370	72,740	15,716			82	15,716			82		18,793	16,710	0 0 7	0 8 4				
									1,46,237	5,100	1,043	20,113	635		1,78,226	2,00,078	0 8 10	0 10 10			
18,203	347	628	6,009	2,007	21,474	1,086	657	1,003	21,474	1,086	657	1,003		21,470	22,309	0 13 8	0 15 5				
13,608				2,188	2,814				2,814					3,144	4,154	0 0 9	0 10 8				
	717	629	6,050	4,405	2,440	1,085	847	1,411	2,440	1,085	847	1,411		25,405	26,865	0 13 0	0 14 8				
54,414	6,035	4,781	17,983	33,806	1,02,724	3,247	2,717	6,324	1,02,724	3,247	2,717	6,324	836	4,105	1,49,583	1,77,197	0 7 0	0 7 11			
30,441	2,037	301	10,106	14,106	61,423	3,448	783	3,757	61,423	3,448	783	3,757		40,476	98,363	0 6 2	0 7 0				
18,197	226			1,121	34,994	4,013	464	1,294	34,994	4,013	464	1,294		94,738	108,510	0 5 5	0 5 0				
14,657			10,941	1,127	53,946	128	470	1,257	53,946	128	470	1,257		40,337	30,810	0 0 7	0 7 11				
18,058	76	1,709		6,074	37,142	369	180		37,142	369	180			28,865	48,410	0 0 0	0 6 4				
18,871			10,207	15,593	86,041		530	497	86,041		530	497		30,015	56,164	0 11	0 8 2				
1,48,916	137	10,715	6,743	42,364	1,11,253	3,623	2,010		1,11,253	3,623	2,010			1,48,916	1,64,700	0 6 8	0 7 1				
29,702	807	2,314	874	17,108	45,915	207	1,100	1,590	45,915	207	1,100	1,590		48,504	52,025	0 10 5	0 11 1				
11,350		5,100	618	10,501	10,255			6,664	10,255			6,664		15,727	28,212	0 0 1	0 7 1				
11,133		3,371	1,137	4,068	12,171	601	251	1,552	12,171	601	251	1,552		12,424	14,572	0 13 11	0 14 4				
3,278		940	131	1,903	5,450	802	40	145	5,450	802	40	145		6,541	7,462	0 5 2	0 6 0				
56,853	807	8,781	2,040	26,529	1,07,053	2,160	1,818	11,172	1,07,053	2,160	1,818	11,172	574	390	1,23,771	1,55,169	0 8 6	0 9 9			
		2,448	1,030	11,250	38,048	810	705	248	38,048	810	705	248		40,025	45,718	0 8 4	0 9 1				
				5,080	2,654		388		2,654		388			9,237	10,100	0 6 8	0 6 11				
		2,468	1,610	11,889	56,167	810	1,082	408	56,167	810	1,082	408		58,540	72,955	0 7 11	0 8 4				
				11,823	11,823	884	503	791	11,823	884	503	791		12,611	17,207	0 6 6	0 7 5				
			107	5,170	10,547			0	10,547			0		2,420	2,998	0 7 0	0 8 0				
			573	9,886	7,457			606	7,457			606		8,216	10,090	0 7 0	0 7 0				
			730	30,230	30,978	1,300	430	807	30,978	1,300	430	807		33,715	40,501	0 6 7	0 7 3				
8,23,147	28,237	1,16,009	20,401	1,27,789	17,81,728	62,303	82,180	1,64,700	17,81,728	62,303	82,180	1,64,700	51,297	27,210	21,145,23	26,17,770	0 9 10	0 11 8			

Abstract of Form No. I, giving the following particulars for all the Divisions in Bengal for 1878-79.

Number of Municipalities of the first class under Act V (B.C.) of 1876	25
Ditto ditto of the second ditto ditto	98
Ditto of Unions under Chapter III of Act V (B.C.) of 1876	66
Ditto of Stations under Chapter IV of ditto	3
Total	191
Population within municipal limits	2,894,050
Number of Towns of which the Municipal Committees are—	
(a) Appointed by election only	None.
(b) Ditto partly by election and partly by nomination	3
(c) Ditto by nomination only	188
Total	191
Aggregate number of Members of Municipal Committees—	
(a) <i>Ex-officio</i> Members	462
(b) Elected Members	41
(c) Nominated Members	1,724
Total	2,227
Of the above—	
(d) Officials	558
(e) Non-officials	1,669
(f) Europeans	523
(g) Natives	1,704
System of municipal taxation in force—	
(a) Octroi	In force in no Towns.
(b) Tax on houses and lands	" 26 "
(c) Licenses on trades	" 9 "
(d) Tax on vehicles	" 60 "
(e) Tax on animals	" 33 "
(f) Tolls	" 38 "
(g) Fess on public processions	" 1 "
(h) Tax on persons occupying holdings according to their circumstances	" 165 "
	Ra. A. P.
Amount of income under each head separately, being the totals for the province, of columns 7 to 21 of Statement I	26,17,775 0 0
Average incidence of taxation per head of population in Municipalities	0 9 10
Average incidence per head of municipal income from all sources	0 11 8

FORM No. II.

STATEMENTS OF EXPENDITURE.

FORM NO. II.—Statement showing the Expenditure of First

1	2	3	4	5	6	7	8	9	10	11	12	13	14	
DISTRICT	Serial No.	Name of Municipality.	Balance from previous year.	Income during year.	EXPENSE									
					Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of income (if any special establishment spent on the office is maintained).	Conservancy and cleaning.	Police.	Registration of births and deaths.	Lighting.		
BURDWAN DIVISION.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Burdwan	1	Burdwan	7,144	51,973	1,513	4,335	.....	1,350	14,903	9,708	.....	1,416	.....
Midnapore	2	Midnapore	8,544	18,270	.....	1,498	.....	132	5,300	5,861	138	690	.....
Hooghly and Chinsurah	3	Hooghly and Chinsurah	22,505	33,547	.....	4,806	.....	.....	7,907	10,507	.....	2,198	.....
Barrampore	4	Barrampore	5,329	50,927	.....	1,413	.....	1,077	5,582	5,812	5	2,048	.....
Ooterpore	5	Ooterpore	1,011	5,093	.....	610	.....	164	891	895	.....	505	.....
		Total	56,846	60,406	.....	6,820	.....	1,821	18,670	19,701	5	4,600	.....
Howrah	6	Howrah	4,853	3,06,630	.....	18,237	.....	4,816	45,183	34,306	.....	30,981	.....
		Divisional Total	41,696	5,54,344	1,513	30,307	.....	6,147	74,868	60,440	140	37,890	.....
PERMUTENCY DIVISION.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Suburban	7	Suburban	41,110	4,80,976	.....	45,171	.....	9,901	1,08,708	72,470	1,721	35,536	.....
Kishinagar	8	Kishinagar	10,585	21,088	.....	790	.....	1,371	1,513	1,407	56	.....	.....
Bantipore	9	Bantipore	2,206	15,481	.....	1,704	.....	.....	1,607	7,354	120	.....	.....
Banachal	10	Banachal	5,904	8,579	.....	790	.....	300	823	1,093	60	8	.....
		Total	16,235	42,146	.....	5,364	.....	1,471	4,393	14,844	216	6	.....
Jessore	11	Jessore	4,170	12,180	.....	1,404	.....	.....	788	3,908	.....	454	.....
		Divisional Total	61,615	5,14,220	.....	47,909	.....	11,462	1,07,775	80,791	1,087	36,978	.....
RAJSHAHY AND COCH BEHAR DIVISION.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Rampur Baulah	12	Rampur Baulah	3,907	17,737	.....	1,322	.....	1,075	2,216	8,350	.....	.....	.....
Darjeeling	13	Darjeeling	186	97,454	448	1,061	.....	308	8,300	5,754	.....	.....	.....
		Divisional Total	3,183	1,15,191	448	2,383	.....	2,073	10,516	7,054	.....	.....	.....
DACCA DIVISION.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Dacca	14	Dacca	25,330	98,112	755	8,370	.....	748	80,206	15,517	.....	1,193	.....
Comilla	15	Comilla	1,704	10,702	.....	1,702	.....	.....	1,008	2,011	50	.....	.....
		Divisional Total	26,034	1,08,814	755	10,072	.....	748	81,214	17,528	50	1,193	.....
CHITTAGONG DIVISION.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chittagong	16	Chittagong Town	636	22,177	.....	1,770	.....	.....	4,098	4,098	.....	.....	.....
PATNA DIVISION.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Patna	17	Patna	21,411	92,500	.....	7,161	.....	770	14,181	30,063	.....	5,130	.....
Oya	18	Oya	18,731	49,656	.....	5,117	.....	.....	5,545	19,061	246	1,855	.....
Arrah	19	Arrah	5,877	18,110	199	1,303	.....	.....	2,435	8,778	96	.....	.....
Moradpore	20	Moradpore	14,616	31,983	.....	3,480	.....	469	4,979	6,972	.....	880	.....
Durbhunga	21	Durbhunga	12,309	21,643	.....	967	.....	719	2,145	7,022	.....	.....	.....
Chupra	22	Chupra	6,536	22,271	.....	905	.....	843	2,800	7,201	300	.....	.....
		Divisional Total	61,383	2,32,302	109	15,962	.....	2,791	32,061	67,207	696	7,946	.....
BHAGALPORE DIVISION.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Monohyr	23	Monohyr	16,547	33,107	.....	2,417	.....	.....	6,097	7,710	.....	437	.....
Bhagalpore	24	Bhagalpore	22	33,847	.....	2,514	.....	709	5,061	8,630	.....	.....	.....
Purneah	25	Purneah	8,540	16,116	.....	1,078	.....	852	1,551	6,501	.....	.....	.....
		Divisional Total	25,089	83,070	.....	6,009	.....	1,560	12,609	22,841	.....	437	.....
GRAND TOTAL				2,36,040	14,32,177	2,712	1,10,267	30,781	3,34,519	2,78,961	2,743	55,868

Class Municipalities in Bengal during the year 1878-79.

14	15	16	17	18	19	20	21	22	23	24	25	26	REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improvements.	Sanitary and charitable institutions (hospitals, homes, vaccination, &c.)	Education, and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
15,970	1,162	1,089	.....	.....	.....	448	.....	7,058	.....	5,688	62,065	8,112	
6,847	.....	1,505	9	808	.....	120	200	230	.....	.....	18,314	3,896	
5,998	444	.....	.....	.....	72	166	290	4,349	.....	.....	30,232	10,517	
5,130	846	195	.....	.....	242	1,440	826	2,098	.....	.....	29,108	4,745	
1,079	6	.....	.....	.....	5	136	350	700	.....	.....	5,356	747	
16,177	996	196	.....	.....	318	1,742	1,510	7,135	.....	.....	74,399	29,012	
87,413	10,098	5,635	.....	1,954	779	3,601	1,344	16,854	.....	.....	2,06,743	2,340	
78,907	12,244	5,269	9	2,405	1,098	5,816	2,810	31,249	.....	5,688	5,60,361	35,079	
76,755	13,192	5,981	.....	.....	.....	5,544	3,305	64,854	.....	.....	4,72,044	38,052	
9,444	.....	95	.....	731	1,278	1,100	.....	884	.....	.....	22,537	9,491	
1,907	.....	.....	.....	120	300	650	900	980	.....	.....	15,372	2,005	
1,970	306	154	.....	35	86	900	283	1,261	.....	.....	9,474	1,064	
12,975	301	240	.....	886	1,645	2,000	1,163	3,095	.....	.....	46,477	12,608	
6,053	87	143	10	.....	.....	1,690	396	340	.....	.....	12,293	4,076	
55,785	17,065	3,373	10	880	1,648	8,904	4,754	48,279	.....	.....	5,50,214	65,531	
7,073	101	217	.....	.....	.....	180	174	331	.....	755	17,254	5,490	
7,377	.....	605	66,211	12,784	872	1,726	609	3,508	.....	3,000	90,455	7,187	
14,450	101	822	60,311	12,784	872	1,820	774	3,830	.....	3,735	1,07,727	10,647	
5,514	149	.....	16,400	.....	7,870	3,960	.....	5,089	.....	1,540	1,00,948	20,594	
2,907	301	.....	120	.....	.....	812	80	819	.....	.....	9,310	3,566	
12,293	810	.....	16,610	.....	7,870	4,273	30	5,498	.....	3,846	1,10,768	25,150	
5,413	.....	817	.....	1,092	.....	622	96	801	.....	.....	22,462	361	
35,224	6,745	2,096	.....	973	.....	5,375	1,223	5,465	.....	.....	95,237	16,277	
5,731	185	305	.....	800	.....	754	360	1,007	.....	.....	31,390	35,000	
5,508	510	.....	.....	.....	408	120	.....	2,073	.....	610	19,037	2,400	
10,985	2,118	.....	.....	315	63	390	323	692	.....	.....	51,302	14,307	
6,345	1,157	734	108	65	.....	65	300	474	.....	.....	20,000	15,423	
5,897	2,345	1,348	.....	908	141	1,012	148	90	.....	.....	23,726	6,879	
60,315	12,863	4,370	108	3,047	812	4,778	5,379	8,181	.....	610	2,34,365	80,282	
9,306	.....	.....	.....	868	1,585	1,470	473	1,874	.....	.....	32,000	10,754	
13,722	.....	.....	.....	.....	.....	535	530	1,600	.....	.....	35,079	1,297	
5,616	.....	307	.....	84	.....	145	50	718	.....	.....	15,398	8,067	
26,731	.....	307	.....	950	1,032	2,150	1,049	5,026	.....	.....	80,070	20,738	
3,80,098	30,462	14,883	63,046	21,223	12,764	26,025	11,801	1,01,383	.....	9,296	14,56,835	9,31,394	

FORM No. II.—Statement showing the Expenditure of Second

DISTRICT	Serial No.	Name of Municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of revenue (if any special services from that of the head office is maintained).	Conservancy cess.	Police.	Registration of births and deaths.	Lighting.
EXPENSE												
BURDWAN DIVISION.												
Burdwan	1	Outwa	677	8,778	.....	550	.....	.....	930	2,205	.....	.....
	2	Outwa	6,036	8,530	.....	816	.....	.....	712	2,075	73	.....
	3	Dainhat	740	3,330	.....	517	.....	.....	301	1,338	.....	.....
	4	Manegunge	2,512	6,203	.....	936	.....	.....	944	1,390	.....	.....
Total			10,535	26,140	.....	2,828	.....	.....	3,047	8,530	73	.....
Burdwan	5	Bankora	227	6,306	.....	504	.....	.....	1,027	3,003	.....	.....
	6	Shahpore	519	3,970	.....	416	.....	.....	577	1,337	.....	.....
Total			546	6,636	.....	914	.....	.....	1,704	4,339	.....	.....
Burdwan	7	Boary	817	3,432	.....	450	.....	.....	508	1,547	.....	.....
	8	Tumlok	547	3,345	.....	90	.....	223	120	1,878	63	21
Burdwan	9	Ghatal	3,227	4,393	.....	417	.....	.....	307	1,370	10	.....
	10	Chanderkoma	1,143	3,312	.....	398	.....	.....	.....	1,030	10	.....
	11	Ramjeehpore	1,573	3,109	.....	191	.....	.....	.....	1,338	13	.....
	12	Kharap	958	1,817	.....	83	.....	.....	.....	876	15	.....
Total			6,548	14,765	.....	1,078	.....	303	423	6,045	122	21
Burdwan	13	Hanabaria	998	3,631	.....	43	.....	.....	510	1,440	.....	.....
	14	Byddabity	8,575	11,000	.....	1,304	.....	298	820	3,492	60	906
	15	Shuddhesur	705	4,457	.....	464	.....	240	701	2,340	34	.....
	16	Korung	87	2,942	.....	270	.....	191	517	1,525	20	.....
Total			7,053	20,970	.....	1,964	.....	730	5,338	8,730	124	906
Divisional Total			25,254	72,902	.....	6,337	.....	972	9,480	29,796	314	1,027
PREPUNDY DIVISION.												
Prepundy	17	South Suburban	1,127	14,881	.....	808	.....	.....	933	7,431	.....	.....
	18	North ditto	3,300	17,300	.....	1,060	.....	1,330	381	10,304	.....	.....
	19	Rajpore	1,347	4,854	.....	824	.....	100	103	1,018	.....	.....
	20	Harpore	2,301	8,053	.....	23	.....	355	77	803	.....	.....
	21	Joyntpur	774	3,636	.....	30	.....	816	.....	807	.....	.....
	22	Begunah	1,091	4,943	.....	1,06	.....	444	28	2,340	72	.....
	23	Kaditilly	399	1,389	.....	48	.....	.....	.....	1,034	71	.....
	24	South Barakpore	1,173	10,433	.....	119	.....	1,108	.....	6,045	.....	.....
	25	North ditto	464	8,094	.....	90	.....	1,000	286	4,129	.....	.....
	26	Harwar	1,790	8,023	.....	147	.....	715	520	4,621	.....	.....
	27	Syabait	1,576	8,439	.....	109	.....	373	499	1,778	.....	.....
	28	Bumoorhat	860	4,081	.....	100	.....	194	184	1,954	.....	.....
	29	Talke	399	2,019	.....	100	.....	360	390	2,273	.....	.....
	30	Bedoria	645	4,570	.....	186	.....	744	406	1,083	.....	.....
	31	Goberdanga	1,777	3,993	.....	175	.....	309	1,073	.....	.....	.....
Prepundy	32	Bakura	958	3,105	.....	86	.....	107	.....	947	.....	.....
	33	Kalashah	1,331	1,300	.....	16	.....	107	.....	890	.....	.....
	34	Chanduria	1,038	3,372	.....	10	.....	100	.....	864	.....	.....
	35	Kaliganje	800	1,725	.....	20	.....	100	.....	870	.....	.....
	36	Dobinita	392	1,383	.....	20	.....	107	.....	.....	.....	.....
Total			23,630	1,11,258	.....	4,339	.....	8,641	4,790	54,530	144	.....
Prepundy	37	Nuddea	962	3,730	.....	600	.....	.....	.....	1,093	.....	.....
	38	Koolman	904	3,703	.....	555	.....	.....	.....	1,074	.....	.....
	39	Beharapore	57	2,127	.....	346	.....	.....	297	814	.....	.....
	40	Dinapore	323	3,070	.....	408	.....	.....	123	1,041	.....	.....
	41	Mohulpore	771	1,408	.....	230	.....	.....	.....	864	.....	.....
	42	Commaroy	801	2,903	.....	210	.....	.....	.....	1,475	.....	.....
Total			4,993	16,033	.....	2,554	.....	.....	410	9,061	.....	.....
Prepundy	43	Herhapore	4,598	10,461	.....	128	.....	1,596	5,064	4,310	.....	.....
	44	Lalbah	20,791	20,000	.....	105	.....	2,440	4,001	11,033	.....	2,500
	45	Lunyapore	6,596	6,793	.....	62	.....	630	840	2,819	35	276
	46	Kandi	325	4,043	.....	81	.....	902	861	2,718	.....	.....
Total			33,210	50,944	.....	409	.....	6,154	12,039	21,408	35	2,076
Divisional Total			60,940	1,64,159	.....	7,448	.....	14,013	17,538	82,798	179	2,076
RAJSHAHY AND COCH BEHAR DIVISION.												
Rajshahy	47	Dinapore	3,330	13,308	.....	945	.....	.....	4,040	2,862	.....	.....
	48	Natore	5,411	6,385	.....	1,372	.....	.....	380	8,001	.....	.....
	49	Purna	1,464	8,344	.....	780	.....	.....	318	2,138	.....	.....
	50	Borjunge	2,398	7,094	.....	808	.....	.....	299	8,101	.....	.....
Total			8,743	35,944	.....	1,803	.....	.....	616	5,239	.....	.....
Rajshahy	51	Bora	2,962	4,300	.....	530	.....	.....	341	1,948	.....	.....
	52	Sherepore	144	4,027	.....	329	.....	.....	145	1,108	.....	.....
Total			3,106	7,327	.....	859	.....	.....	486	3,056	.....	.....
Rajshahy	53	Rungpore	7,903	15,009	.....	1,467	.....	.....	2,764	3,138	.....	.....
	Divisional Total		11,718	54,071	.....	6,233	.....	.....	8,205	14,739	.....	.....
DACA DIVISION.												
Dacca	54	Narainkunge and Muddun- gunge	5,180	7,900	.....	1,048	.....	.....	18	8,467	.....	.....
	55	Furzedpore	1,173	5,836	.....	1,327	.....	.....	830	1,054	.....	.....
Furzedpore	56	Madarapore	708	5,097	.....	828	.....	.....	141	1,211	.....	.....
Total			1,478	5,933	.....	1,865	.....	.....	900	8,760	.....	.....

Municipalities in Bengal during the year 1878-79

14	15	16	17	18	19	20	21	22	23	24	25	26	REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, not included under the foregoing heads.	Sanitary and charitable establishments, hospitals, dispensaries, &c.	Education, and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
000				600		701	150	180			6,303	153	
2,000		2,816				416	60	60			10,202	4,728	
631	327	855			68	148	120	270			8,793	323	
0,577				500	46						6,092	1,725	
0,612	327	0,446				700	350	923			27,501	6,280	
708		168		31		842		173			6,475	168	
						400		60			2,976	615	
708		168		51		1,833		253			6,400	773	
801								250	300		4,092	157	
104		547		182	278	1,190	132	74			3,102	740	
883						710	108	28			3,068	2,831	
300						402		16			2,402	1,543	
360							345	138			2,251	1,131	
83						677		16			1,520	1,220	
0,601		317		182	275	1,875	605	272			18,713	7,900	
547								455			2,731	866	
1,200					119	570	218	898			10,553	6,410	
000						39	120	108			4,500	1,000	
								80			2,600	60	
2,207					119	408	335	1,531		400	20,403	7,921	
11,400	327	3,058		773	440	4,821	1,845	5,228	800	400	75,175	23,071	
8,803		1,204				25	314	421			15,310	803	
3,291		50		1,000		1,003	500	315			20,211	509	
1,770		72				180		200			5,002	903	
1,007		80				101		101			2,514	812	
1008				250				63			2,410	143	
307		84				74		166			3,508	2,784	
300		10				81		81			1,750	250	
308		1,578				707		731			1,138	529	
800						305	36	305			7,717	1,631	
1,000	30					363	50	420			2,750	4,002	
720						406		474			7,101	2,001	
320						109		100			4,507	1,304	
511		10				45		100			2,033	416	
790		100				20		130			4,270	977	
621		070				350	187	108			4,458	430	
704						509		61			3,232	908	
974								74			1,310	1,310	
390								25			1,006	1,003	
408								85			1,901	1,201	
											1,356		
20,305	80	4,234		1,525	80	4,319	1,871	4,227			1,06,710	56,472	
803						33	295	308			5,792	300	
911						130	70	415			3,309	1,207	
162		115		100	13	130	97	60			5,077	1,07	
634						14	700	83			2,043	810	
877								60			2,720	515	
1,003						18		75			3,147	690	
4,540		118		160	12	103	707	1,000			15,408	3,327	
4,612		808				351	154	148			10,420	3,908	
5,208	110	271		3,400		800	1,100	11			34,001	16,300	
2,517						1,005	010	104			6,276	2,432	
742						550		85			4,003	121	
15,900	110	830		2,400		5,406	5,255	420			61,816	24,231	
37,814	330	5,390		4,005	61	7,007	4,708	5,650			1,90,509	51,031	
1,004	69							4,403			12,753	1,873	
2,015						90	60	62			7,428	2,408	
3,711		163	54			748	00	402			8,401	1,797	
1,763		740				748		307			7,066	2,600	
5,403		893	34			1,401	00	800			16,237	3,147	
1,393	84					120		3			4,256	3,216	
376						390	270	3			2,500	516	
1,008	84					540	320	5			6,032	3,631	
3,270		5,226		1,000	780	30		305			16,207	3,425	
14,956	103	6,147	54	1,008	780	2,203	340	8,754			60,617	16,140	
3,080						844	300	640			7,003	8,473	
1,488		527				300	85	317			6,398	633	
840						110	84	65			5,979	678	
1,338		527				470	175	203			9,305	1,440	

FORM No. II.—Statement showing the Expenditure of Second Class

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	Serial No.	Name of Municipality.	Balance from previous year.	Income during the year.	Interest on Debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and duties (if any) not included in the head office establishment.	Contingency and other charges.	Police.	Registration of births and deaths.	Lighting.
DACCA DIVISION.—(Contd.)												
Bakergunge	57	Borrial	2,080	10,642	.....	1,115	.....	.....	590	2,875	.....	.....
	58	Nightity	1,318	1,798	.....	238	.....	.....	73	2,485	.....	.....
	59	Jhalakoty	418	1,840	.....	368	.....	.....	73	404	.....	.....
		Total	3,816	23,280	.....	1,671	.....	.....	736	5,865	.....	.....
Faramangh	60	Nussorabad	60	6,593	.....	468	.....	.....	3,691	1,477	.....	.....
	61	Hastipore	273	848	.....	.....	.....	.....	90	300	28	.....
	62	Kishoreganj	179	8,808	.....	603	.....	.....	300	800	.....	.....
	63	Jamajore	360	3,902	.....	469	.....	.....	.....	800	.....	.....
	64	Sherepore	1,005	2,909	.....	677	.....	.....	541	845	.....	.....
	65	Mooktagacha	179	8,556	.....	368	.....	.....	.....	800	.....	.....
	Total	2,670	30,601	.....	2,136	.....	.....	4,791	5,901	28	.....
Upparah	66	Brahmanbariah	418	4,081	.....	867	.....	.....	108	5,001	.....	.....
		Divisional Total	13,004	54,670	.....	7,865	.....	.....	6,790	18,840	22	.....
CHITTAGONG DIVISION.												
Chittagong	67	Cox's Bazar	234	2,363	.....	309	.....	.....	337	678	.....	.....
	68	Naokhali	868	8,101	.....	545	.....	.....	435	1,807	.....	.....
		Divisional Total	1,102	10,464	.....	854	.....	.....	772	2,485	.....	.....
PATNA DIVISION.												
Patna	69	Barh	2,406	8,584	.....	740	.....	.....	583	2,100	.....	.....
	70	Behar	6,444	14,645	.....	1,659	.....	.....	1,294	6,557	.....	50
		Total	8,850	23,229	.....	2,399	.....	.....	1,877	8,657	.....	50
Muzaffarpore	71	Jardharpore	1,504	1,558	.....	235	.....	.....	86	801	.....	.....
	72	Buxa	901	4,408	.....	720	.....	.....	944	1,094	.....	.....
	73	Dumraon	1,706	4,317	.....	767	.....	.....	937	1,507	.....	.....
	74	Manigram	4,171	7,099	.....	1,044	.....	.....	1,305	3,006	.....	.....
	75	Shubhash	307	1,716	.....	386	.....	.....	196	840	.....	.....
	Total	10,331	30,095	.....	3,944	.....	.....	3,844	6,304	.....	.....
Muzaffarpore	76	Hajipore	2,000	3,801	.....	469	.....	.....	237	2,546	.....	.....
	77	Laipung	928	2,856	.....	435	.....	.....	242	1,816	.....	.....
	Total	2,928	6,657	.....	904	.....	.....	480	4,362	.....	.....
Bhagalpur	78	Rosabah	1,632	3,980	.....	473	.....	.....	194	3,330	.....	.....
	79	Mudhobunoo	8,173	3,803	.....	320	.....	.....	731	1,421	.....	.....
		Total	9,805	7,783	.....	793	.....	.....	925	4,751	.....	.....
Bhagalpur	80	Revelunge	9,789	9,918	.....	804	.....	.....	1,048	2,284	100	.....
	81	Sewan	3,024	3,831	.....	710	.....	.....	400	1,008	.....	.....
		Total	12,813	13,749	.....	1,514	.....	.....	1,448	3,292	100	.....
Bhagalpur	82	Mothur	1,284	2,484	.....	318	.....	.....	380	971	.....	.....
	83	Belish	3,499	7,445	.....	780	.....	.....	500	1,800	.....	.....
		Total	4,783	9,929	.....	1,098	.....	.....	880	2,771	.....	.....
		Divisional Total	40,497	77,976	.....	10,223	.....	1,180	10,000	31,596	421	50
BHAGALPUR DIVISION.												
Bhagalpur	84	Colong	2,383	1,938	.....	408	.....	.....	193	606	.....	.....
	85	Deoghur	50	2,947	.....	80	.....	.....	363	1,105	770	.....
		Total	2,433	4,885	.....	488	.....	.....	556	1,711	770	.....
Bhagalpur	86	Maidah	618	6,844	.....	187	.....	.....	825	806	.....	.....
	87	Kaylak Bazar	106	6,875	.....	84	.....	.....	476	2,060	.....	.....
		Total	724	13,719	.....	271	.....	.....	1,301	2,866	.....	.....
		Divisional Total	3,157	18,719	.....	760	.....	.....	1,357	4,118	.....	.....
ORISSA DIVISION.												
Orissa	88	Chitank	1,740	30,703	.....	718	.....	.....	1,800	4,000	5,776	.....
	89	Chitank Cantonment	1,331	1,808	.....	.....	.....	.....	980	1,000	.....	.....
	90	Jajpore	840	3,097	.....	891	.....	.....	349	740	.....	.....
	91	Kondagore	804	3,003	.....	877	.....	.....	801	778	.....	.....
	Total	4,695	40,611	.....	1,786	.....	.....	3,930	6,518	6,554	.....
Orissa	92	Balasore	2,847	7,880	.....	130	.....	.....	977	804	3,075	.....
		Divisional Total	7,540	48,491	.....	1,916	.....	.....	4,907	7,322	9,629	.....
ORISSA NAAGORE DIVISION.												
Orissa	93	Hasaribagh	2,048	8,888	.....	618	.....	.....	1,08	1,470	1,800	.....
	94	Chitank	1,808	8,468	.....	672	.....	.....	1,000	1,000	.....	.....
	95	Behak	733	2,838	.....	836	.....	.....	618	1,810	.....	.....
	Total	4,589	20,194	.....	1,526	.....	.....	2,706	4,280	3,610	.....
Orissa	96	Randoo	8,616	6,080	.....	941	.....	.....	1,000	1,000	.....	.....
	97	Chyabassa	862	2,400	.....	194	.....	.....	8	77	540	.....
	98	Purulia	881	5,218	.....	90	.....	.....	464	1,000	1,190	.....
		Divisional Total	10,365	34,466	.....	2,016	.....	.....	1,472	2,077	3,530	16
		GRAND TOTAL	1,91,461	8,37,818	.....	45,989	.....	.....	51,408	66,478	1,00,686	1,177

Municipalities in Bengal during the year 1878-79—continued.

14	15	16	17	18	19	20	21	22	23	24	25	26	REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and public improvements.	Sanitary and charitable establishments (hospitals, almshouses, dispensaries, &c.)	Education, and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,384		64		2,159	318	123	80	778			11,642	1,080	
837		9					52	546			1,278	1,480	
406		25					50	58			1,383	800	
4,197		99		2,159	318	123	138	888			13,978	3,984	
967		110			53	65	52				4,137	461	
					119	119	52				440	491	
350		105		75	370	13	60	14			2,337	319	
3,387				11		70	48	60			3,904	376	
3,000											4,371	388	
378		87			900		450				3,354	340	
7,000		147		100	56	1,803	662	87			20,743	3,008	
519		78			271	130		55			4,964	380	
16,134		517		602	2,548	1,806	1,356	2,046			56,733	12,033	
281		4			230	104	80	44			2,670	433	
79					295	840	50	237			3,467	1,097	
400		6			405	264	95	201			5,127	1,025	
1,600	32					00	180	300			5,714	2,610	
3,240				100	1,007	1,654	1,400	48			17,940	3,040	
4,840	32			100	1,007	1,114	1,380	488			33,063	5,084	
40		163			35	131		1,027			2,167	2,167	
162		92			100	315	130	104			4,220	970	
480					100	40	80	80	435		4,906	1,473	
1,381	100	1,381		1,630	550	461	478	80			12,550	1,065	
16		4				98	48	18			1,098	256	
5,008	150	2,008	1,034	694	130	925	624	220	204	258	26,451	5,975	
300				30		130	60	60			4,110	1,418	
300						130		100			5,913	1,546	
300				30		240	60	180			7,020	2,083	
2,403				14	170	160	60	74			2,808	2,636	
2,403				14	170	171	60	80			3,014	3,373	
875	413					197	60	246			5,272	3,308	
324		56			258	978	542	31			7,958	11,846	
399	413	56			610	360	32	21			4,090	1,700	
175	323	48		130		1,096	782	23			11,944	15,613	
5,079		1,732				100	60	22			2,626	1,033	
8,507	323	1,776		129		330					11,210	63	
17,405	608	3,929	1,048	1,429	2,004	4,302	3,109	1,190	304	620	60,254	35,239	
1,400						300		42			2,546	1,368	
638	43	40	55			90	30	964			3,201	640	
365		100				320	31	36			1,980	695	
1,023		60				215	103	68			4,308	412	
1,387		100				678	190	79			6,367	1,108	
3,313	43	316	36			943	216	600			12,558	3,110	
6,323	170	476		1,400	33	634		1,414	3,406	1,159	23,065	5,936	
337		118		192				107		47	3,500	7,384	
1,345	31	30		40		633	48	100			3,397	690	
8,167	301	713		1,040	333	1,818	108	1,810	8,408	1,303	34,828	8,002	
3,330				50		40		1,000			5,711	1,476	
11,687	301	712		1,000	333	1,688	108	3,415	3,408	1,305	45,337	10,108	
1,330				200	316	300		375			6,320	4,310	
1,900				135		180	130	180		145	5,467	1,700	
37						300	69				5,507	754	
3,607				380	316	730	130	633		645	14,344	3,683	
3,603				1,311		100	100	104			8,980	2,547	
507					25	100		130			1,901	1,197	
385		10		648	75	135		276		300	4,074	1,000	
6,484		10		3,381	684	1,045	230	951		945	30,106	9,873	
1,10,360	1,327	30,407	1,500	12,739	6,435	24,097	11,705	23,211	4,000	3,975	8,64,845	1,69,261	

Form No. I.—Statement showing the Expenditure

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	Serial No.	Name of Municipality.	Balance from previous year.	Income during year.	Interest on debt.	Fixed office establishment.	Collection of octroi.	Collection of other taxes and sources of income (if any special income from that of the head office is maintained).	Conservancy and cleaning.	Police.	Registration of births and deaths.	EXPENDITURE
												Lighting.
BURDWAN DIVISION.												
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Petrochahir	1,547	1,482	.....	816	.....	.....	.....	933	.....	.....
	2	Samanchohi	2,016	2,213	.....	359	.....	.....	64	1,671	.....	.....
	3	Jahannabad	599	2,243	.....	349	.....	.....	80	2,833	.....	.....
	4	Bali	477	1,354	.....	359	.....	.....	301	849	.....	.....
	5	Koerpunge	299	301	.....	60	.....	.....	169	118	.....	.....
	6	Shamshar	1,255	1,925	.....	193	.....	.....	491	1,074	.....	.....
	7	Kotalpore	949	1,062	.....	81	.....	.....	335	5	699	.....
		Total	7,216	11,346	.....	1,299	.....	1,410	940	6,090	.....	.....
Jalpaiguri	8	Joyposre	615	210	.....	.....	.....	.....	.....	230	.....	.....
	9	Mugrah	354	556	.....	73	.....	.....	.....	587	.....	.....
	10	Pandooh	1,093	1,394	.....	265	.....	.....	.....	865	.....	.....
	11	Gontipara	.....	1,151	.....	189	.....	.....	.....	633	.....	.....
	12	Balagarh	3,040	3,798	.....	400	.....	.....	.....	2,443	.....	.....
		Total	5,192	6,489	.....	847	.....	.....	.....	4,089	.....	.....
Kharagpur	13	Kharagpore	4,543	1,211	.....	261	.....	.....	.....	443	.....	.....
		Divisional Total	17,464	19,896	.....	2,947	.....	1,410	940	10,541	.....	.....
PRESIDENT DIVISION.												
Burdwan	14	Barrackpore Cantonment	.....	2,133	.....	.....	.....	180	2,588	1,678	.....	.....
	15	Dum-Dum ditto	.....	1,390	.....	.....	.....	84	2,946	237	.....	.....
		Total	.....	3,523	.....	.....	.....	.....	554	2,815	.....	.....
Burdwan	16	Chowdah	1,492	2,091	.....	428	.....	.....	104	1,573	.....	.....
	17	Jagooly	.....	821	.....	163	.....	.....	.....	192	.....	.....
		Total	2,440	2,716	.....	596	.....	.....	104	1,765	.....	.....
Burdwan	18	Kotechandpore	1,616	1,997	.....	954	.....	.....	119	1,298	.....	.....
	19	Kashubpore	1,307	673	.....	290	.....	.....	.....	534	.....	.....
		Total	2,923	2,670	.....	466	.....	.....	119	1,742	.....	.....
Burdwan	20	Berhampore Cantonment	653	1,563	.....	.....	.....	50	34	637	.....	.....
		Divisional Total	6,514	11,231	.....	1,639	.....	314	7,671	6,409	.....	.....
RAJSHAHY AND COCH BIHAR DIVISION.												
	21	Jalpijore	493	1,034	.....	249	.....	.....	538	1,024	.....	.....
DACCA DIVISION.												
Dacca	22	Manickgunge	922	3,343	.....	693	.....	.....	294	2,550	.....	.....
	23	Sydpore	1,833	2,364	.....	217	.....	.....	.....	1,325	.....	.....
Dacca	24	Perserpore	106	2,167	.....	223	.....	.....	37	1,375	.....	.....
	25	Bowdhal	154	970	.....	126	.....	.....	.....	432	.....	.....
	26	Dackergunge	108	2,383	.....	275	.....	.....	.....	994	.....	.....
		Total	2,909	6,029	.....	656	.....	.....	87	2,796	.....	.....
	27	Tangul	685	3,372	.....	290	.....	.....	11	1,873	.....	.....
		Divisional Total	3,968	16,763	.....	1,761	.....	.....	102	8,545	.....	.....
FATMA DIVISION.												
Fatma	28	Khasaul	1,474	2,270	.....	318	.....	.....	274	1,312	.....	.....
	29	Muniar	763	1,559	.....	269	.....	.....	108	898	.....	.....
	30	Dinapore Nizamut	4,065	7,862	.....	847	.....	.....	1,061	2,833	.....	.....
	31	Mahomulpore	1,429	1,714	.....	84	.....	.....	75	863	.....	.....
	32	Dyaktupore	459	1,123	.....	119	.....	.....	170	763	.....	.....
	33	Futwa	1,041	3,463	.....	611	.....	.....	460	2,338	.....	.....
	34	Mokermah	5,286	2,978	.....	460	.....	.....	55	1,007	.....	.....
	35	Dinapore Cantonment	735	1,167	.....	883	.....	.....	2,446	2,851	.....	.....
	36	Nowadah	5,506	1,168	.....	201	.....	.....	190	735	.....	.....
		Total	16,729	56,878	.....	3,127	.....	.....	5,607	14,381	.....	.....
Fatma	37	Tekari	5,614	1,815	.....	5	.....	.....	180	1,196	.....	.....
	38	Dacodungar	1,338	2,357	.....	5	.....	.....	217	1,382	.....	.....
	39	Jahannabad	916	1,343	.....	5	.....	.....	72	865	.....	.....
	40	Nowadah	410	803	.....	5	.....	.....	80	144	.....	.....
	41	Binah	81	1,259	.....	5	.....	.....	46	746	.....	.....
	42	Barjowly	540	551	.....	5	.....	.....	73	73	.....	.....
	43	Shergobty	1,030	1,248	.....	5	.....	.....	394	73	.....	.....
	44	Futoshpore	978	610	.....	5	.....	.....	139	73	.....	.....
	45	Aurungabad	1,117	897	.....	5	.....	.....	108	89	.....	.....
	46	Olva	387	578	.....	5	.....	.....	38	38	.....	.....
47	Mahabnagar	890	863	.....	5	.....	.....	38	302	.....	.....
		Total	11,093	11,916	.....	85	.....	1,374	978	7,061	189	.....

of Unions in Bengal during the year 1878-79.

14	15	16	17	18	19	20	21	22	23	24	25	26		
DIFFER.														
Construction and maintenance roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works and similar improvements.	Sanitary and charitable establishments (houses, vaccination, &c.)	Education, science, and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
560		10						33			1,171	1,638		
								52			5,147	5,000		
											1,037	694		
100											1,070	701		
											297	313		
											1,967	1,616		
											1,148	686		
600		10						81			9,702	8,960		
											410	293		
58								39			215	371		
627								49			1,595	1,670		
88								329			1,974	297		
223								245			3,359	3,480		
1,615								443			6,394	6,637		
2,500								5			3,335	2,619		
4,125		10						629			10,761	17,300		
100											5,892	-3,754		
	50							60			3,684	3,684		
166	63							130			9,550	-6,252		
1,625								228			3,372	416		
153								50			1,406	379		
2,500								827			5,364	774		
850								4			2,425	1,187		
108											814	1,161		
124								6			5,450	2,838		
497								628			1,708	740		
4,921	5	52						924			10,825	3,801		
												-0.221		
								57			1,840	215		
								41			3,442	308		
								73			2,223	1,221		
											1,682	611		
								35			1,062	142		
								51			3,475	4,194		
1,154								23			3,723	747		
1,134								181			12,403	4,973		
											1,800	1,358		
											1,515	216		
3,376	358										8,450	3,001		
20											2,172	170		
80											1,198	773		
											3,229	1,200		
300	368							31			2,811	2,705		
30								6,328			13,901	1,840		
											1,100	2,570		
3,675	710							6,369			25,915	17,381		
								25			1,538	3,271		
								33			1,025	2,311		
100								36			1,279	360		
								39			801	608		
								39			915	468		
								31			619	622		
								31			1,623	919		
								33			650	354		
								35			741	1,273		
30								36			450	610		
								26			460	1,027		
398								301			10,478	13,619		

REMARKS.

FORM No. II.—Statement showing the Expenditure of

	1	2	3	4	5	6	7	8	9	10	11	12	13
District	Serial No.	Name of Municipality.	Balance from previous year.	Income during year.	EXPENDITURE								
					Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and levies of special establishments (if any special establishments have been created, the office is maintained).	Conservancy and cleansing.	Police.	Registration of births and deaths.	Lighting.	
PATNA DIVISION.—(Contd.)			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Patna	48	Chowma	301	530	.....	132	.....	.....	51	200	.....	.....
	49	Bhujepore	27	879	.....	140	.....	.....	5	710	.....	.....
	50	Chowmari	74	906	.....	302	.....	.....	111	387	.....	.....
	51	Sevapure	381	1,377	.....	346	.....	.....	223	538	.....	.....
	52	Johatabad	488	602	.....	108	.....	.....	80	361	.....	.....
	53	Chand	207	134	.....	27	.....	.....	96	.....	.....	.....
	54	Chynpore	741	433	.....	70	.....	.....	.....	314	.....	.....
		Total	1,715	4,384	.....	1,041	.....	.....	407	2,703	.....	.....
	55	Mohmar	409	1,232	.....	369	.....	.....	79	572	.....	.....
	56	Boctamurthee	1,097	1,065	.....	203	.....	.....	139	418	.....	.....
	Total	1,501	2,297	.....	411	.....	.....	218	1,004	.....	.....
	Divisional Total	31,016	55,673	.....	4,634	.....	1,374	6,760	27,108	183	.....	
BHAGALPORE DIVISION.													
	57	Kharounkura	3,254	3,024	.....	.....	.....	200	458	2,181	.....	.....
		Kharounkura	405	1,005	.....	.....	.....	130	.....	735	.....	.....
		Divisional Total	4,163	4,119	.....	.....	.....	420	458	2,927	.....	.....
ORISSA DIVISION.													
	58	Pooros	7,123	9,337	.....	1,968	.....	.....	500	5,432	.....	.....
CHOTA NAGPORE DIVISION.													
Ranchi	59	Falkote	147	673	.....	103	.....	.....	.....	302	.....	.....
	60	Johardaga	237	960	.....	162	.....	.....	244	636	.....	.....
	61	Jarwa	1,040	2,947	.....	238	.....	.....	238	804	.....	.....
	62	Baranda	51	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Total	1,765	3,682	.....	640	.....	.....	682	1,740	.....	.....
Bokaro	63	Rozoumthore	584	1,044	.....	43	.....	63	133	791	.....	13
	64	Bhimbar	22	834	.....	30	.....	80	130	337	.....	.....
	65	Jhalidih	658	1,319	.....	42	.....	800	380	631	.....	.....
		Total	1,614	2,997	.....	115	.....	651	613	1,631	.....	12
		Divisional Total	3,372	6,079	.....	763	.....	491	1,244	3,571	.....	12
		GRAND TOTAL	72,966	1,33,570	.....	12,951	.....	3,940	17,077	63,647	183	12

FORM No. II.—Statement showing the Expenditure

1	2	3	4	5	6	7	8	9	10	11	12	13
District	Serial No.	Name of Municipality.	Balance from previous year.	Income during year.	EXPENSES							
					Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and levies of special establishments (if any special establishments have been created, the office is maintained).	Conservancy and cleansing.	Police.	Registration of births and deaths.	Lighting.
BHAGALPORE DIVISION.												
Bhagalpur	1	Jamulpore	Rs. 1,366	Rs. 15,793	Rs.	Rs. 1,822	Rs.	Rs.	Rs. 4,117	Rs. 2,607	Rs.	Rs.
	2	Sahalgunge	2,042	5,901	....	85	....	1,021	1,054	500	....	....
	Divisional Total		3,408	21,704	....	1,907	....	1,021	5,171	2,976	....	....

of Stations in Bengal during the year 1878-79.

14	15	16	17	18	19	20	21	22	23	24	25	26	REMARKS.
DISBURSE.													
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, and similar improvements.	Sanitary and charitable establishments (hospitals, houses, vaccination, &c.)	Education, science, and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Credit balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,811	157	.....	.....	.....	.....	158	545	1,635	.....	.....	10,556	678	
1,946	.....	817	.....	125	.....	60	.....	817	.....	.....	5,101	8,093	
7,750	157	817	.....	128	.....	218	545	2,452	.....	.....	21,667	8,546	

FORM No II—Abstract Statement showing the Expenditure of all Classes

1	2	3	4	5	6	7	8	9	10	11	12	13
District.	Serial No.	Name of Municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and licenses (if any special license from that of the head office is maintained).	Conservancy cleaning.	Police.	Registration of births and deaths.	Legislature.
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1		36,000	18,408	1,312	8,272		2,790	17,899	34,819	78	1,416
Chokore	2		1,039	1,940		914			1,794	4,439		
Chhokore	3		817	3,432		530			969	1,647		
Midnapore	4		9,792	38,914		2,501		884	5,028	13,564	227	601
Shyambazar	5		39,099	97,375		1,809		17,398	17,398	85,119	129	5,001
Wardha	6		8,008	2,04,507		1,9,548		4,914	63,185	34,640		30,331
Divisional Total			84,354	4,04,082	1,312	33,401		10,329	84,857	1,10,095	428	38,697
PRESIDENCY DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pargunnahs	1		65,840	5,74,492		47,470		18,736	1,74,315	1,39,036	1,963	33,036
Calcutta	2		23,707	61,813		1,471		4,812	23,070	916		
Howrah	3		7,092	14,574		1,918			907	5,700		
Baranagar	4		33,170	28,533		460		8,154	19,069	32,155	35	2,073
Divisional Total			1,39,009	7,00,639		50,379		30,301	1,02,094	1,79,066	2,116	35,738
RAJSHAHY AND COOCH BEHAR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Barisal	1		6,504	24,128		1,408		1,676	2,845	5,351		
Chittagong	2		106	97,454	448	1,011		303	8,309	3,794		
Dacca	3		3,330	12,596		945		4,919	4,985	5,385		
Faridkot	4		5,242	13,943		1,300		911	6,250	1,830		
Malda	5		3,136	5,337		808		401	8,031			
Shahjahanpur	6		7,063	13,090		1,457		5,754	5,135			
Wazirpur	7		468	1,638		312		539	1,054			
Divisional Total			25,361	1,70,900	448	8,880		2,674	19,540	22,947		
DACCA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca	1		29,452	1,00,400	703	10,232		748	30,025	20,363		1,133
Barisal	2		3,003	11,397		2,972			964	6,099		
Chittagong	3		4,063	16,414		2,727		771	4,754			
Faridkot	4		3,305	33,954		2,412		8,902	1,904	22		
Malda	5		1,077	1,783		2,619		5,130	4,012	50		
Divisional Total			41,898	1,78,238	703	19,005		748	58,914	41,079	52	1,132
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	1		870	24,470		2,884			4,795	8,673		
Barisal	2		983	3,160		542			432	1,297		
Divisional Total			1,853	27,630		3,426			5,227	9,970		
PATNA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Patna	1		47,294	1,40,833		12,057		779	22,681	51,111		5,190
Barisal	2		29,003	60,479		2,172		1,074	6,265	29,712	428	1,306
Chittagong	3		17,721	40,739	159	3,367		84	6,300	10,914		90
Faridkot	4		19,072	40,437		4,782		409	6,668	12,340		890
Malda	5		18,114	38,491		1,796		1,246	3,053	16,073		
Shahjahanpur	6		30,136	70,014		3,419		1,753	6,295	11,852	629	
Wazirpur	7		6,711	9,947		1,375		88	997	2,731	342	
Divisional Total			1,68,996	3,55,910	199	30,816		5,351	48,010	1,25,798	1,590	7,996
BRAGULPORE DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bragulpoore	1		17,045	44,990		4,230			10,304	10,393		487
Chittagong	2		2,597	35,674		2,910		708	5,190	9,350		
Faridkot	3		10,103	23,254		1,674		1,872	9,628			
Pargunnahs	4		2,698	9,025		315		1,513	2,151	1,070		
Wazirpur	5		618	6,544		167		625	5,790			
Divisional Total			32,161	1,19,771		9,096		3,898	20,213	32,908		487
ORISSA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa	1		4,895	40,823		1,794		2,259	6,090	7,975		
Barisal	2		2,367	7,980		130		977	394	5,015		
Pargunnahs	3		1,153	8,557		1,568			526	8,829		
Divisional Total			14,355	56,340		3,492		3,236	7,140	16,622		
CHOTA NAGPORE DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chota Nagpore	1		4,478	10,511	110	1,423		106	3,859	4,681	237	
Barisal	2		8,274	9,392		1,890			2,468	3,038		
Chittagong	3		1,408	2,408		195			549	78		
Faridkot	4		2,405	4,216	90	174		895	1,644	5,730		28
Divisional Total			16,577	37,616	290	3,278		1,011	7,069	11,474	237	28
GRAND TOTAL			5,02,951	21,14,358	2,912	1,78,904		55,237	4,52,942	5,46,430	4,103	97,028

Municipalities, Unions, and Stations in Bengal during the year 1878-79.

14	15	16	17	18	19	20	21	22	23	24	25	26
NOTES.												
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, and other similar works.	Sanitary and charitable establishments (baths, dispensaries, houses, vaccination, &c.)	Education, and art.	Miscellaneous.	Contributions to local or provincial funds.	Expenditure of debt.	Total.	Balance at close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22,142 708 301 8,308 14,990 20,918	1,490 10,088	4,498 198 2,885	..... ..... ..... ..... .....	..... ..... ..... ..... 1,984	600 81 1,984	45 770	1,354 1,033 1,008 519 2,101 2,308	855 323 350 1,131 16,380	..... ..... 300	8,968 400	20,368 9,380 4,092 25,927 1,01,680 1,05,978	25,028 1,098 127 10,000 35,370 4,798
69,431	13,971	9,287	9	3,896	1,848	10,887	4,180	35,008	300	4,088	455,397	75,300
97,386	13,789	7,287	.....	1,863	80	9,863	5,008	40,180	.....	.....	5,00,830	55,484
20,108 4,985 13,918	302 87 140	864 148 830	..... ..... 10	966 2,400	1,000	1,193 1,030 2,405	1,290 890 2,253	4,418 844 987	..... ..... .....	..... ..... .....	90,000 18,388 85,551	16,914 5,414 24,970
1,36,700	13,973	8,973	10	4,941	1,710	15,971	9,650	84,985	.....	.....	7,40,420	1,05,423
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	-4,322
10,840 7,977 1,054 5,493 1,008 2,779	101	317 906 865 ..... .....	..... 69,811 84 ..... .....	..... 12,764 ..... ..... ..... .....	..... 878	190 1,735 1,404 540 59	284 600 4,408 230 395	398 3,588 4,408 850 5 57	..... ..... ..... ..... ..... .....	755 3,900	84,708 90,423 18,388 10,227 6,028 16,307	5,988 7,187 1,098 5,442 3,531 2,601
22,404	314	6,909	60,350	13,789	1,301	4,042	1,116	9,630	.....	3,735	1,78,323	20,000
11,304 2,929 4,197 8,124 3,468	140 ..... ..... ..... .....	..... ..... 80 147 561	..... ..... ..... 105 78	1,137 2,180 ..... .....	..... ..... 808 1,263 875	7,379	4,854 183	300 773 1,084 612 874	5,770	1,348 275	11,806 90,423 17,940 24,095 15,974	28,167 1,098 5,058 3,365 5,796
20,820	519	317	17,912	5,545	9,943	6,146	1,381	7,635	.....	1,581	1,79,376	46,706
8,781 79	..... .....	851 .....	..... .....	1,069	303 305	535 240	160 34	840 257	..... .....	..... .....	24,632	797 1,667
8,818	.....	851	.....	1,062	406	706	194	1,103	.....	.....	27,470	1,854
86,520 4,108 5,540 11,978 5,668 6,708 5,857	7,468 185 610 2,120 1,187 2,526 538	2,005 300 2,008 1,802 1,778	..... ..... 1,072	1,075 800 994 551 908 129	1,768 181 583 65 365 390 390	4,017 724 1,104 955 365 2,508 390	2,808 601 738 385 360 980 80	10,228 1,007 2,375 730 719 148 52	..... ..... 304 ..... ..... ..... .....	..... ..... 1,138	1,87,915 41,778 40,422 40,543 28,981 35,472 15,802	30,358 48,350 10,228 16,106 15,759 20,494 2,601
62,137	14,564	8,289	1,194	4,470	2,905	9,780	5,969	15,847	304	1,138	2,05,570	1,65,217
16,304 12,122 2,586 3,470 1,387	127 48 .....	..... ..... 1,084 303 180	..... ..... 110 88	..... ..... ..... ..... .....	898 123	1,306	1,038 783 146 160 375	818 326 80 30 198	3,280 1,079 736 018 79	..... ..... ..... ..... .....	48,556 21,419 8,482 6,567	17,377 2,098 11,118 3,608 1,100
37,909	170	2,286	184	1,078	1,380	5,334	1,410	5,686	.....	.....	1,20,101	35,863
6,187 3,323 3,984	201	718 ..... .....	..... ..... .....	1,040 845	253	1,815	108	1,810 1,805 320	8,405	1,208	30,828 8,711 11,554	8,892 4,376 5,461
14,481	201	718	.....	1,080	303	1,858	128	2,084	8,402	1,208	87,091	16,074
8,857 2,945 647 855	..... ..... ..... 10	..... ..... ..... .....	..... ..... ..... .....	825 1,374 648	816 98 781	780 545 190 135	180 100	455 545 190 234	..... ..... ..... .....	648 900	14,404 19,014 1,981 8,411	3,883 4,928 1,187 2,399
7,444	.....	10	.....	2,151	1,150	1,048	280	1,085	.....	945	87,650	17,041
4,24,817	42,128	27,584	66,434	84,930	90,971	26,319	84,401	1,24,708	4,006	13,663	21,24,408	4,89,354
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	-6,288

REMARK

*Abstract of Form No. II, giving the Provincial Totals for each column, from 1 to 24,
for the year 1878-79.*

	Rs.
Balance from previous year	5,02,951
Incomes during the year	21,14,824
Interest on debt	2,912
Head office establishment	1,73,504
Collection of octroi	Nil.
Collection of other taxes and sources of income	53,227
Conservancy and cleansing	4,22,942
Police	5,46,480
Registration of births and deaths	4,103
Lighting	87,082
Construction and maintenance of roads	4,34,817
Watering roads	42,192
Drainage works	37,254
Water-supply	65,624
Buildings	34,989
Other public works, including gardens and similar improvements	20,291
Sanitary and charitable establishments (hospitals, almshouses, vaccination, &c.)	53,319
Education, Science, and Art	24,401
Miscellaneous	1,34,708
Contributions to local or provincial funds	4,006
Repayment of debt	12,652
Total	21,54,403
Balance at the close of the year—	
Credit balance	4,69,594
Debit ditto	—6,222

REPORT

OF

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1879-80.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1880.

REPORT

MUNICIPAL TAXATION AND EXPENDITURE

IN THE
LOWER PROVINCES OF BENGAL
FOR THE YEAR 1879-80.



No 144.

FROM COLMAN MACAULAY, Esq.,

Offy. Secretary to the Government of Bengal;

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME, REVENUE, AND AGRICULTURAL DEPARTMENT.

Calcutta, { *dated the 23rd February* } 1881.
 { *issued February* }

MEDICAL AND MUNICIPAL
DEPARTMENT.
MUNICIPAL.

SIR,

WITH reference to the resolution of the Government of India in the Department of Revenue, Agriculture, and Commerce, No. 1—27, dated the 27th March 1872, I am directed to submit, for the information of His Excellency the Governor-General in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1879-80, together with classified statements showing the income and expenditure of the municipalities, unions, and stations during that year, prepared in accordance with the instructions contained in the orders of the Government of India in the same Department, No. 2—81, dated the 8th August 1876.

CALCUTTA.

2. *Election of Commissioners*.—Three years having expired from the date of the first election of Commissioners under the existing Act, a new election was held in October 1879. The result showed that the people do not take any general interest in the exercise of the Municipal franchise. The number of persons registered as qualified to vote was 7,004 against 4,094 in 1870, but it was still small in proportion to the number of persons qualified to vote. Of the total number registered, 6,025 were Hindus, 604 were Mahomedans, and 375 belonged to other races. According to the last census Calcutta contained 278,224 Hindus, 123,556 Mahomedans, and 27,755 persons belonging to other races. Only 5,083 voted against 4,158 in 1870, while in six wards, out of the 18, the number actually showed a decrease. In only three wards did more than 500 persons vote, while in nine the number was less than 250, and in four less than 100. Of the 48 Commissioners, 11 were elected by less than 100 votes each and 23 by less than 200, while only five polled more than 500 votes. In ward No. 18 only nine persons voted for the election of two Commissioners.

3. *Municipal organisation*.—The general committee, known as the Town Council, was during the year under report reduced to more moderate

dimensionous, though for a working sub-committee it is still unduly large. There were twelve sub-committees to dispose of, or report on, special subjects; but it appears that such committees as the Tank Committee and the Committee for the Improvement of Bustees, two of the most important committees, did not hold more than one meeting each. The law requires that there shall be one ordinary meeting of the Commissioners in each month if there is any general business for disposal. During the year only one ordinary meeting was held. There were, however, four quarterly, ten special general, and four special meetings. Altogether 22 Commissioners attended more than 30 general or committee meetings, and of these five attended more than 50. A considerable number of Commissioners, elected and nominated, were in office for less than twelve months of the year; and it is difficult to judge of the amount of interest taken by them in the administration of the municipality; but of the Commissioners who had held office before, and were re-elected, no less than four attended only five and three only eight meetings, general or committee, during the twelve months.

4. *Liabilities of the Municipality.*—The municipal loan debt stood thus on 31st December 1878:—

		Rs.	A.	P.
To Government	Water-supply loan at 4 per cent...	52,00,000	0	0
	Ditto ditto „ 4½ „ ...	5,56,000	0	0
	Drainage ditto „ 4½ „ ...	24,59,400	0	0
	Market ditto „ 4½ „ ...	11,77,330	2	2
	Office ditto „ 4½ „ ...	1,30,000	0	0
Total		95,22,730	2	2
To Public	Debentures at 6 per cent.	54,99,600	0	0
	Ditto „ 5 „	6,50,000	0	0
Total		61,49,600	0	0
GRAND TOTAL		1,56,72,330	2	2

An important concession was offered by the Government of India, and accepted by the Commissioners during the year, under which the liabilities of the municipality to Government were consolidated into one loan, to be discharged, after surrender of the Sinking Fund on the Government loans, in sixty equal half-yearly payments. The Government of India consented to take over the Sinking Fund at the market rate of the securities on 1st January 1879, the date of adjustment. On this date the principal outstanding on the Government books (a sum of Rs. 2,340-0-9 on account of the instalment of the market loan due in 1878 being adjusted) was Rs. 95,20,384-1-5. The value of the Sinking Fund surrendered on that date was Rs. 16,89,184-7-2. The balance outstanding on 1st January 1879 was therefore Rs. 78,31,199-10-3, and the Accountant-General has completed arrangements for adjusting this consolidated loan in accordance with the terms proposed by the Government of India. This measure is one of great importance to the municipality. It has diminished its yearly contributions by more than a lakh and a quarter of rupees; and by lengthening the period for the extinction of the municipal liabilities to Government, it relieves the present rate-payers of an unduly heavy share in the cost of permanent improvements to the town.

5. The debenture loan was increased by six lakhs of rupees during the year, of which four lakhs were required for the construction of drainage works and two lakhs for increasing the water-supply. The loan at 5 per cent. was floated in June, when money was dear and the price of Government securities was low. Under the circumstances the result was fair. The Bank of Bengal took up Rs. 5,08,000 at Rs. 99·4, the balance, Rs. 92,000, having been taken up in small sums at par, or a little above it. At the close of the year therefore the debenture loan stood thus—

		Rs.
At 6 per cent.	...	54,99,600
At 5 „	...	12,50,000
Total	...	67,49,600

The Sinking Fund against this stood at Rs. 15,69,145-6-2 on 31st December 1879.

6. *Finances of the Municipality.*—The financial position of the municipality at the close of 1878 was most unsatisfactory. The balance at its credit, exclusive of the value of stores in stock, was Rs. 1,88,457-14, while the liabilities still to be discharged amounted to Rs. 4,73,531. In view of this deficit, the Commissioners raised the house-rate for 1879 from 9 per cent. to the full rate of 10 per cent., and raised the water-rate from 3½ to 3¾ per cent. The budget was framed for an income of Rs. 32,60,752 against Rs. 25,86,628 in 1878. The expenditure was estimated at Rs. 33,59,204 against Rs. 29,30,211 in the previous year. The result has been that equilibrium has been more than secured, and that the year 1879 closed with a credit balance, exclusive of the value of stores, of Rs. 6,65,460.

7. *Income of the year.*—The following statement shows the actual revenue of the municipality during the year 1879-80 as compared with that of the previous year:—

ITEMS OF INCOME.	Income during	
	1878-79.	Income during 1879-80.
	Rs.	Rs.
House-rate	9,00,612	13,10,406
Police-rate	2,36,786	2,91,253
Lighting-rate	2,10,227	2,52,097
Water-rate	3,74,958	4,59,362
Receipts from licenses on trades and professions	2,13,104	2,78,586
Carriage and horse tax	1,65,112	1,70,894
Rents of houses, gardens, and markets...	1,42,748	1,44,849
Fines and penalties	20,760	38,704
Miscellaneous	2,85,324	2,03,126
Payments for municipal services rendered to individuals	2,50,209	2,84,064
Total	28,98,840	34,33,400

The total income during 1879-80 was therefore Rs. 34,33,400, and as the balance at the close of the previous financial year amounted to Rs. 8,13,317, the amount available for expenditure was Rs. 42,46,717.

8. *Expenditure.*—The following statement shows the expenditure of the municipality under the different revenue accounts as compared with the sum expended in the previous year:—

ITEMS OF EXPENDITURE.	Expenditure during	
	1878-79.	Expenditure during 1879-80.
	Rs.	Rs.
Interest on debt	5,71,136	9,09,651
Head office establishment	1,96,647	1,79,845
Collection of rates	44,570	60,363
Conservancy and cleansing	2,29,044	1,96,466
Police	2,35,463	3,01,132
Registration of births and deaths	4,283	3,294
Lighting	2,37,856	2,71,189
Construction and maintenance of roads	3,00,110	3,80,391
Watering roads	27,588	47,681
Drainage working expenses	71,323	47,809
Water supply	1,98,991	2,03,560
Buildings, Repair of	13,923	7,959
Other works of public utility	6,494	6,688
Sanitary and charitable establishments	1,82,668	2,77,206
Miscellaneous	1,03,574	1,19,065
Repayment of debt	3,02,932	2,67,499
Total	27,27,201	32,79,807

The balance remaining in hand at the close of the year was Rs. 9,66,910. At the close of the year 1879 bills for no less than Rs. 6,75,939 were lying unrealized in the hands of the different responsible officers. A sub-committee, however, has been appointed to investigate the matter; a special establishment has been employed to work off the arrears, and care will be taken in future to

distinguish between the arrears of each current year and those of the previous years.

9. *Assessment*.—The assessment of ward No. 5 and of a part of ward No. 4 was revised during the year 1879. The result was a net increase of Rs. 2,80,000 in the annual valuation of the premises concerned. This represented, on the house, water, police, and lighting rates charged during the year, an increase of Rs. 12,688 in the demand.

10. *License Department*.—The licenses issued by the Corporation during the year numbered 27,759 against 26,626 in 1878. There was an increase of 18 in joint-stock companies, and consequently an increase of nearly Rs. 1,800 in the receipts under the first class. Merchants, agents, &c., numbered 1,281 against 1,450 in 1878; barristers, attorneys, and pleaders of the High Court were 199 against 208; while inferior legal practitioners showed an increase from 127 to 137. There was an increase from 10 to 14 in the number of surgeons, and from 121 to 139 in that of inferior medical practitioners. The receipts were Rs. 2,55,823 against Rs. 2,55,127 in 1878.

11. *Tramway*.—The Commissioners arranged during the year for a complete system of tramways for the town, and an Act was passed to give them the necessary powers and to regulate the proceedings. The tramway will converge along the principal lines of traffic in the town to a circular tramway passing round Fairlie Place, Strand Road, Kolla Ghat Street, and Clive Street. The grantees are bound under penalty to construct in three years six miles of tramway on the metro-gauge of 3 feet 3½ inches, or on such other gauge not exceeding 4 feet 8½ inches as may be agreed on. The yearly rent will be Rs. 3,000 for each mile of double line and Rs. 2,000 for each mile of single line, rising gradually in 21 years to Rs. 4,000 and Rs. 3,000 respectively. After 21 years, and at the end of every seven years subsequently, the Corporation will have the right of purchase at 1½ of the invested capital.

12. *Water-supply*.—The question of the extension of the water-supply was under the consideration of a special committee during the year. The committee's report, however, did not meet with the approval of the Commissioners, and the matter was sent back for consideration by an enlarged committee. But as a great waste of time had been allowed to occur in this most important matter, the Government pressed upon the Commissioners the necessity of coming to some decision without further delay. Sanction has since been given to a proposal of the Commissioners to lay an independent main between Tullah and Wellington Square. The effect of this will be to save half a million of gallons at present wasted every night, and the work can be carried out without prejudice to any scheme for extension which may be ultimately adopted. The average daily supply of filtered water during the year was 7,464,159 gallons against 7,260,320 in 1878 and 6,719,266 in 1877. The supply of water, however, is quite insufficient for the wants of the town; and seeing how much the sanitary condition of Calcutta must be affected by the sanitary condition of its suburbs, the Lieutenant-Governor has suggested to the Commissioners of the Town of Calcutta that they should place themselves in communication with the Municipality of the Suburbs with the view of extending the water-supply to the more thickly-populated parts of the suburbs, some of which are in the immediate neighbourhood of the municipal water-pipes. It is of the utmost importance to the well-being of the town and its environs that the Commissioners should construct a new 62 inch conduit from Pulta whereby the daily supply of filtered water will be increased by at least twelve millions gallons; and, on the understanding that this work will be undertaken, the Lieutenant-Governor proposes to amend the law so as to reduce the sinking fund contribution on the necessary loan from 2 to 1 per cent. He would also extend this privilege to future loans for drainage works. These works are of a permanent nature, and it is not fair that the cost of providing them should fall exclusively on the present generation of rate-payers.

13. *Vital Statistics*.—The recorded birth-rate of the year was 14.9 per mille against 13.7, the average of the previous ten years. Registration, however, was admittedly extremely imperfect before 1875, when the rate rose to 16.2 from 10.8 in 1874. In 1876 and 1877 it was 17.3, and in 1878, 16.1. It seems quite clear that there was a relaxation last year

in the efforts to secure accurate birth statistics. During the first eight months the number of births recorded in each month was markedly less than the figures for the corresponding period of 1878. In the last four there was an improvement, but only in comparison with 1878; for, except in December, the number was generally much smaller than that recorded in the last four months of 1875, 1876, and 1877. Such improvement as occurred is attributed to the co-operation of the Conservancy Department. This department will continue to render assistance, and arrangements have also been made to organize a special registering establishment. The Health Officer correctly points out that more perfect registration of births will be essential to the successful working of the compulsory vaccination law. The birth rate of Calcutta is always low in comparison with that of other large cities, but there can be little doubt that the rate recorded for 1879 was considerably below the true rate.

14. The death-rate was 30·3 per mille against 28·5, the mean of the previous ten years. In mortuary statistics, as in those of birth, there has been an improvement since 1875, and there is no reason to doubt that the returns of deaths are now fairly accurate. The rate was lower than in any of the previous four years, with the exception of 1876. The series runs thus: 1875, 32·7; 1876, 30·1; 1877, 31·9; 1878, 33·1; 1879, 30·3. The mortality among the different races is shown in the following table:—

RATIO OF DEATHS PER 1,000 OF POPULATION.			
	Male.	Female.	Combined.
Non-Asiatics	25·5	14·2	22·1
Mixed races	49·6	49·0	49·3
Hindus	27·4	35·5	30·3
Mahomedans	25·3	43·3	30·4

These figures are in striking accord with those of previous years. The mixed races, the most stable portion of the population, as usual, head the list. Among non-Asiatics, Hindus and Mahomedans, the number of males greatly exceeds the number of females; but among the two latter, the male population is much less stable than the female. A large proportion of the men are only temporarily employed in Calcutta, and in cases of illness they go to their homes. Hence, while among non-Asiatics the ratio of male deaths considerably exceeds that of female deaths, among Hindus and Mahomedans the proportion is invariably reversed. There can be little doubt that the native death-rate is quite 50 per mille.

15. The mortality among Europeans residing under ordinary conditions in Calcutta is considerably less than that given above. If the European community is divided into the three great classes of which it is composed, the true death-rate is seen to be much lower:—

	Males.	Females.	Total.	Ratio per 1,000.
Persons falling sick on ship-board ...	77	2	79	49·3
Residents of Fort William ...	8	6	14	10·2
Other European residents ...	82	32	114	17·9
Total ...	167	40	207	22·1

It is no doubt true, as the Health Officer observes, that “the population is peculiar in being mostly an adult population, containing few children and hardly any aged persons.” It is also true that many leave Calcutta on being attacked with serious illness, and many more obtain a return of health by a change of air; while, on the other hand, some come to Calcutta from the interior to die. But it must not be overlooked that, if Calcutta contains few aged Europeans, it also contains few of the ages between 10 and 20, when mortality, according to English statistics, is lowest. After allowance is made for all the peculiarities of the case, there can be no doubt that for Europeans living under ordinary conditions Calcutta is decidedly healthy.

16. The death-rate among infants was, as usual, deplorably high, 441·4 per mille. The preponderance of death from nervous diseases over those from febrile or intestinal disorders was very marked. Deaths from tetanus and convulsions numbered 1,140, against 371 from fevers and 100 from bowel-complaints. There can be no doubt that this frightful mortality is in great part due to the unhealthiness of lying-in-rooms under the native system of treatment.

17. In respect of mortality, from the chief diseases the health of the town of Calcutta during the year 1879 compared very favourably with 1878, and favourably with 1877, except in regard to small-pox, as will be seen from the following table:—

	1877.	1878.	1879.
Cholera	1,418	1,338	1,186
Diarrhoea and dysentery	1,683	2,010	1,516
Fevers	5,151	6,086	4,796
Small-pox	67	1,495	772

It is satisfactory to note that the number of deaths from cholera was lower than in any year since 1873. The number of deaths from fevers showed a considerable decline in the last two months of the year, generally the most fatal period. This is attributed in part to the small rainfall, and consequently decreased humidity of the soil, and in part to the reduction in the price of food. It is also pointed out that there was a corresponding reduction in the mortality from fever in the suburbs. A comparison of the mortality from small-pox in 1879 with that in 1878 shows the gradual decline of an epidemic outbreak. Only two deaths were registered in the last four months of the year. Of the total number of deaths from this cause, nearly 9 per cent. were those of infants under one year of age, while nearly one-third of the total mortality occurred among children under five years of age. The introduction of the law for compulsory vaccination will, it is hoped, bring about a great improvement in this respect. The Health Officer alludes to the affection apparently identical with that known as Beriberi in Madras and Ceylon; but as the investigations connected with it have chiefly been made during the year 1880, a detailed account of them has been reserved for the next report. The disease appeared in the southern suburbs in the rainy season of 1877 and in the southern and eastern suburbs in the latter part of 1878. In November and December 1879 it appeared in the same places and in adjoining portions of Calcutta.

18. *Bustee improvement and reclamation of tanks.*—Very little was done during the year under report towards the reclamation of foul tanks and the improvement of bustees. Some roads were driven through parts of certain bustees, and a small portion of the bustee area was thus brought into connection with the drainage system; five filthy tanks were filled up; some open drains were sewered; 189 persons were induced to pay Rs. 533 for having their lands cleaned by the Conservancy Department; and 184 persons were fined small sums for persistently keeping their land in a filthy state.

The Lieutenant-Governor in reviewing the Annual Administration Report of the Municipality remarked upon the very unsatisfactory outturn of work under this head, and drew the attention of the Commissioners to the inconsistency between their previous declarations of the extreme importance of pressing forward these measures, and the apathy displayed by them during the year in regard to sanitary reform. In regard to the improvement of bustees, the Commissioners remarked in their report that the law gives them no power to buy land for this purpose. It was pointed out to them, however, that section 280 empowers the Commissioners to require the owners or occupiers of huts, or the owner of the land in which the huts are built, to make such alterations as may be necessary to protect the public health from the effects of insufficient drainage, ventilation, or scavengering. Section 281 also enables them to require the owner of the land, not the owner or occupier of the hut, to bear the cost of the necessary improvements; and section 282 authorizes them to recover it by instalments, or, in cases of poverty, to pay the same out of the municipal fund. Enquiry was made whether any action had yet been taken under these sections of the Act, and the Commissioners were informed that the condition of the bustees and tanks in Calcutta is a reproach to all concerned in the administration of the city, and that the Government would insist on the adoption of persistent and definite measures to remove it. Special reports since received show that the Commissioners have now commenced to display greater energy in regard to the reclamation of tanks during the current year, and that though they have hitherto allowed the provisions of the law in regard to bustees to remain a dead letter, they are now alive to the necessity of enforcing them under pain of Government interference. In the amendment of the present law, now under consideration, it is proposed to give the Commissioners power to purchase *bustee* lands for reclamation. They will then be

able, after draining and improving the lands, either to erect houses upon them according to a standard plan or to dispose of them as building sites.

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

19. The number of municipalities under Act V (B.C.) of 1876 was as follows:—

	1878-79.	1879-80.
First class municipalities	25	25
Second " "	98	99
Unions " "	66	67
Stations	2	2
Total	191	193

The town of Kurseong, in the district of Darjeeling, was during the year under report created a second class municipality. Two unions,—at Itanda in the sub-division of Busserhat, in the district of 24-Pergunnahs, and at Daltongunge, in the district of Lohardugga,—were constituted unions, while the union at Palkote, in Lohardugga, was abolished.

Proposals were made to constitute Bhola, in Backergunge, a union, and Goalundo, in Furreedpore, a second class municipality. The first proposal has been abandoned on consideration: the second has since been carried into effect.

20. *Constitution of Committees.*—The constitution of the several municipal committees was as follows:—

	Europeans.		Natives.		Officials.		Non-officials.		Total.	
	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.
First class municipalities	128	184	201	202	171	164	318	312	468	476
Second " "	301	305	903	808	858	389	909	615	1,257	1,274
Unions " "	10	11	442	439	98	39	438	441	433	476
Stations	14	14	8	8	5	5	10	10	22	22
Total	553	614	1,798	1,727	558	556	1,669	1,687	2,227	2,248

Compared with the figures of the previous year, there was an increase of 15 in the total number of Municipal Commissioners. The number of European Commissioners shows a decrease from 523 in 1878-79 to 515; but the number of native Commissioners increased from 1,704 to 1,727. The number of official Commissioners fell from 558 in 1878-79 to 555 in 1879-80, while the number of non-official Commissioners rose from 1,669 to 1,687. The attendance of the Commissioners was on the whole satisfactory, and many evinced an active interest in the affairs of their respective municipalities.

21. *Elective System.*—As in the previous year the elective system was confined to the three municipalities of Serampore, Burdwan, and Kishnaghur. In Serampore the system was reported not to have worked very satisfactorily, and objection was taken to some of the Commissioners who were elected during the year. The rules for the conduct of elections were accordingly revised during the year, and the following additional rules were passed defining the qualifications of voters and candidates for election:—

A voter must be a male rate-payer of full age, and must have paid house-rate on his own account to the amount of Rs. 4 for the year ending the 31st December next preceding the election.

A candidate for election must be a registered male rate-payer of full age, resident within the municipal limits, or within three miles thereof, who can read and write, and has never been convicted of a non-bailable offence. He must have paid house-rate on his own account to the amount of Rs. 10 for the year ending the 31st December next preceding the election.

The Magistrate and Chairman of the Municipality makes the following remarks on the working of the system in Burdwan:—"The elective system has now been in operation in this municipality for a period of four years, and appears to be gradually attaining popularity and favour with the townspeople. There has been an increase during each successive year in the number of voters attending the polling stations, the candidates themselves exercising every effort

to obtain a seat on the committee. The Municipal Commissioners greatly appreciate the dignity of their office, and have given evidence of their appreciation by a more regular attendance at meetings, and by the warm interest which they manifest in the administration of the affairs of the municipality."

22. *Ward Committees.*—In the municipalities where the elective system was in force, the Commissioners were elected by wards, and they supervised the conservancy and sanitation of their respective wards. In the Calcutta Suburban Municipality the ward system continued to work well, and new members were appointed. In Howrah also the Ward Commissioners took much interest in their work. In Patna, Gya, and Arrah the Ward Commissioners rendered excellent service in controlling and directing the conservancy establishment in the different sections. The municipality of Bhagulpore was roughly divided into sections, and each of these was placed in charge of a few Commissioners. The different Commissioners, under the orders of the Chairman, enquire into matters relating to the sections, and suggest orders, but they never meet as a collective body. In this municipality the system of referring important matters to sub-committees also prevails.

23. *Municipal Benches.*—As usual, benches of Magistrates sat in all the first class, and in many of the second class, municipalities for the disposal of cases under section 34 of Act V of 1861 for public and local nuisances, and under the Municipal Act for breaches of conservancy rules. The following table shows the work done by these benches:—

	UNDER SECTION 34, ACT V OF 1861. Cases cognizable under the Criminal Pro- cedure Code.	UNDER ACT V (B. C.) OF 1876. Cases non-cognis- able under the Criminal Pro- cedure Code.
Number of cases instituted during the year ...	11,735	7,448
Number of cases in which processes issued ...	.....	7,362
Number of cases in which convictions were obtained ...	10,439	.....
Number of persons against whom processes were issued ...	.....	8,982
Number of persons convicted ...	12,610	7,223

24. *Assessments.*—In the Burdwan Division revised assessments were made in the municipalities of Bishenpore, Kotrung, and Baidabatty. In Bishenpore the revision resulted in an increase of income. In Kotrung the revision did not come into effect during the year. In Baidabatty the only alteration was the addition of a few new houses to the list with a slight increase of income.

In the Presidency Division the assessment of holdings was revised during the year in the Ranaghat Municipality, and the proceedings resulted in an increase of Rs. 346 per annum to the municipal income.

In the Rajshahye and Cooch Behar Division the assessment of the house-tax in the Rampore Beaulah Municipality was revised during the year by punchayets appointed for the purpose. In the municipality of Bogra also the assessment was revised, and the revision resulted in an increase of Rs. 215. In Darjeeling the rate of house-tax was raised from 5 to 7½ per cent., and the income from this source was increased from Rs. 7,011 to Rs. 14,198.

In the Dacca Division a fresh assessment was made in the second class municipality of Jhallocatty, in the district of Backergunge, and the result is reported to be equitable and satisfactory to the assesses. A general revision of assessment was made of the holdings in the municipality of Nuseerabad, the head-quarters of the district of Mymensingh. As in the previous year, the rich residents of the municipality of Mooktagacha voluntarily assessed themselves during the year under report to higher rates than those prescribed by law in order to meet the sanitary and other requirements of the town.

In the Bhagulpore Division a general revision of assessment of the holdings in the Bhagulpore Municipality was made during the year, but the revised assessment came into effect from the beginning of the current year. Lands and orchards were for the first time brought under assessment in this municipality.

In the Orissa Division the revised assessment of the houses of non-military residents in the Cuttack Cantonment came into effect during the

year under report. In the Kendraparah Municipality it is reported that preliminaries are being settled for a revised assessment, the last triennial assessment having expired during the year.

25. *Fresh Imposts levied during the year.*—During the year the provisions of the Bengal Municipal Act, 1876, relating to the levy of a tax on carriages, horses, and animals were introduced in the municipality of Beerbhoom.

In the municipality of Midnapore, on the recommendation of the Commissioners, sanction was accorded to the following alterations in the rates of tax levied on carriages and animals with effect from 1st April 1879:—

1. For every four-wheeled carriage drawn by a horse or a pair of ponies under 13 hands from Re. 1.8 to Rs. 2 per quarter.
2. For every two-wheeled carriage from Rs. 2.4 to Rs. 2 per quarter.

In paragraph 29 of last year's report, it was said that arrangements, had been made between the municipality of the suburbs of Calcutta and the neighbouring municipalities to prevent double taxation of carriages, animals, and carts. To give effect to these arrangements, the Magistrate of 24-Pergunnahs drew up the following rules with the mutual consent of the municipalities concerned, for observance within their respective jurisdictions:—

- (1)—Tickets of a uniform size and colour for one registered period should be issued by all the municipalities of the district on payment of the prescribed fee.
- (2)—As a rule, license should be taken out for all carriages and carts kept or habitually used within a municipality.
- (3)—Carriages and carts exhibiting a ticket from a municipality should be exempt from payment of fee to any other municipality through which they may pass and re-pass in their journey.
- (4)—A cart or carriage found within any municipality without a ticket, if kept or habitually used within its precincts, should be dealt with under sections 128, 137, and 138 of the Municipal Act.
- (5)—The same procedure to be followed if a carriage or cart is found with a time-expired plate on it in any municipality.

In the municipality of Serajgunge, in the district of Pubna, the levy of a tax on horses and ponies was sanctioned on the recommendation of the Commissioners. Sanction was accorded during the year to the registration of carts, and the levy of a tax on carriages, horses, and animals in the municipality of Burisal, in the district of Backergunge. In the Kendraparah Municipality the fee levied for the registration of carts kept or habitually used within the municipality was raised from Re. 1 to Rs. 2 annually. In the municipalities of Basseerhat, Baduria, Takoe, and Goherdangah, in the district of 24-Pergunnahs, the rate of fee for the registration of carts has been revised, and from the second half-year of 1879-80 it is levied at a uniform rate of Rs. 2 per annum, or Re. 1 per half-year, irrespective of the question whether the cartmen live or not within the limits of the municipalities. Under the former arrangement a cart kept and habitually used within the municipal limits had to pay less than one kept outside those limits but habitually used within the municipality.

26. *Rectification of Municipal Boundaries.*—During the year under report the boundaries of the municipality of Howrah were revised, with effect from 1st October 1879. The effect of the revision was to exclude from the operation of the Municipal Act the really agricultural tracts of certain villages lying on the west of the municipality, called Santragachi, Buxara, Battore, Puddopooker, and Echapore.

The boundaries of the Hooghly and Chinsurah Municipality were again revised during the year, and the railway station and certain mohullas lying to the west of the grand trunk road were excluded from municipal limits. The cantonments at Chinsurah have been incorporated in the municipality, and the barracks have been brought under assessment, with the sanction of the Government of India, on the condition that only such buildings shall be assessed as are regularly rented, or may become temporarily vacant, and that the taxes shall be paid by the tenants who derive the benefit of the good roads and conservancy, provided by the municipality.

The boundaries of the municipality of Bankoora were also revised during the year. On the recommendation of the local Commissioners sanction was accorded to the withdrawal from the operation of the Municipal Act of certain agricultural villages hitherto united with the municipality, and to the inclusion of two villages, called Sunbada and Bijgram, lying on the eastern side of the municipality. The two villages which have now been united with the municipality are reported to be inhabited by well-to-do people, such as contractors and money-lenders. The revised boundaries came into effect from 1st January 1880.

On the recommendation of the Commissioner of the Presidency Division, the limits of the Busseerhat Municipality were revised during the year. The object of the revision was the exclusion of a village, called Sangrampore, which was separated from the rest of the municipality by the river Ichamuti, and the inclusion of two villages, named Nalkoora and Dhalchita, which adjoin the municipality, and the majority of the inhabitants of which are traders, bankers, zemindars, and service-holders. The revised boundaries came into effect from 1st January 1880.

In the Rajshahye and Cooch Behar Division, the limits of the Darjeeling Municipality were extended during the year with a view to include within the municipality certain Bhootia *bustlers*, the filthy condition of which had attracted the notice of the Government. The revised boundaries came into effect from 1st July 1879.

In the Bhagulpore Division the boundaries of the Dooghur Municipality were revised during the year. The result of the revision has been the inclusion of an important tank within the limits of the municipality. The revision took effect from 1st October 1879.

27. *Income.*—The following statement shows the receipts of the different classes of municipalities, unions, and stations as compared with the receipts of the previous year :—

Income.

HEADS OF RECEIPT.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		Others in the interior of the province.									
	1878-79.		1878-79.		1878-79.		1878-79.		1878-79.		1878-79.		1878-79.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tax on owners according to the yearly value of houses and lands owned by them	3,45,838	2,36,127	1,83,164	1,30,877	4,05,573	4,25,100	.....	.....	.....	.....	17,385	10,797	8,23,147	7,97,001
Tax on occupiers of holdings according to their circumstances	29,418	1,080	4,801	5,130	9,178	.....	.....	.....	.....	.....	.....	.....	5,50,010	5,50,000
License on houses	20,436	20,773	12,789	9,135	47,405	46,868	34,567	38,440	864	.....	.....	.....	1,36,490	1,36,118
Tax on carriages and animals	878	425	1,220	1,95,941	01,464	84,204	23,129	84	83	.....	.....	.....	1,57,709	1,14,236
Tolls on roads and at ferries	.....	.....	.....	.....	4,109	.....	.....	.....	.....	.....	.....	.....	1,00,164	1,72,661
House-chawking tax	88,518	1,37,712	11,310	30,730	3,453	2,010	.....	.....	.....	.....	.....	.....	2,910	1,808
Fees on musical processions	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tax on coal and brick and lime kilns	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lighting-rate	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	3,99,574	4,15,027	1,89,100	1,97,178	5,77,577	6,66,319	4,78,094	6,19,116	1,00,642	1,06,716	18,208	18,201	17,91,378	18,54,471
Rent of houses, gardens, markets, &c.	.....	.....	2,106	2,718	49,591	47,094	7,619	10,526	5,003	.....	.....	.....	62,920	60,400
Fines	2,975	12,524	4,989	6,578	10,771	11,045	6,983	6,585	1,252	1,110	324	.....	27,101	30,404
Miscellaneous	86,227	80,090	8,774	10,445	64,465	1,35,350	33,938	39,499	6,583	15,597	1,119	1,433	1,64,708	2,63,364
Payments for municipal services rendered to individuals	.....	.....	.....	.....	80,727	8,230	1,288	16,270	.....	.....	.....	.....	.....	.....
Grants-in-aid from provincial and local funds	.....	.....	.....	.....	31,934	.....	1,111	907	4,100	.....	.....	.....	37,210	907
GRAND TOTAL	6,00,874	4,98,746	2,03,220	2,22,644	7,08,670	7,97,860	5,31,314	6,83,730	1,33,670	1,57,269	31,704	30,778	21,14,888	22,07,909

28. It will be seen from the above statement that the total income from actual taxation showed an increase of Rs. 33,293 over the income realized in 1878-79. In the *Tax on owners* there was a decrease in the suburbs of Calcutta, and an apparent decrease in Howrah, while in other first class municipalities there was an increase. The explanation offered in regard to the Suburban Municipality is that large remissions were made during the year on account of holdings destroyed by fire. In Howrah the decrease of Rs. 31,277 is met by a credit of Rs. 29,750 under the new head of "lighting rate." The income under the latter head was formerly shown in the accounts as a part of the receipts from the house-rate. The lighting rate in Howrah is levied under the special Act, V (B.C.) of 1873.

The increase in the amount raised under the *Tax on occupiers* resulted from the revision of assessments in 1878-79.

The apparent decrease under the head of *Licenses on Trades* in the Suburbs was chiefly due to the inclusion in 1878-79 under this head of the fees and fines (Rs. 24,054) levied under the Jute Warehouse Act, which were shown in the returns of 1879-80 under "Miscellaneous." A part of the decrease, however, in the Suburbs, and the large decrease shown against the other first class municipalities, except Howrah, are due to the Government orders dated 28th July 1879, informing municipalities which had hitherto levied fees for the issue of licenses under section 285, Act V (B.C.) of 1876, that the law did not authorize the imposition of such fees. In Howrah the receipts under this head represent the fees and fines under the Jute Warehouse Act, and the increase of Rs. 148 was owing to increased receipts from licenses under that Act.

Under the head of *Tax on Carriages and Animals* there was a decrease of Rs. 3,577 in Howrah, and this was due to tolls on roads having been erroneously shown in 1878-79 under this head.

No explanation is given in the report of the Suburban Municipality of the large increase shown under the head of *House Scavenging Tax*, but it appears that an item of Rs. 8,833 on account of professional refuse fees has been entered in the return received from the Commissioner of the division under this head. In 1878-79 these fees were properly shown under "Miscellaneous." The increase in Howrah was owing to the large area which was brought under the operation of Act VI (B.C.) of 1878, and the increase shown against the other first class municipalities was due to the extension of the Act to new places.

The decrease under *Tax on Coal and Kilns* is attributed to the fact that the amount shown in 1878-79 included the collections on account of arrears of previous years in the station of Sahibgunge.

No explanation is given in the report of the Suburban Municipality of the large increase (from Rs. 3,975 in 1878-79 to Rs. 13,025 in 1879-80) under *Fines*. It appears, however, that in the returns received from the Commissioner, the fines, amounting to Rs. 6,423, under Act V (B.C.) of 1866 (the Hackney Carriage Act), have been included under this head. In 1878-79 no income from these fees was shown in the report.

Under *Miscellaneous* the increase was due to the inclusion in the returns for the year under report of receipts from the Jute Warehouse Act, the fines under the Bengal License Act I of 1873, and other items which were not included in the returns for 1878-79; whereas a lump sum of Rs. 35,974 was shown in the latter returns under the minor head "Miscellaneous Receipts," against Rs. 7,011 in 1879-80. The increase in Howrah was principally caused by the entry of an item of Rs. 3,550 realized in 1870-80 by sale of land, and of a further sum of Rs. 5,317 from fines under the Bengal License Act. The increase shown against the other first class municipalities was caused by the entry of the loan of Rs. 50,000 which the Darjeeling Municipality obtained during the year from the Maharajah of Cooh Behar, and of the grant of Rs. 32,000 made by Government to enable the municipality to complete the water-works in that station.

Under the head of *Payments for Services rendered to Individuals* in first class municipalities in the interior, the income fell from Rs. 50,327 to Rs. 9,230 in 1879-80, showing a decrease of Rs. 41,097. This is accounted for by a sum of Rs. 40,341 having been erroneously entered in 1878-79 under this head in the accounts of the Darjeeling Municipality. The following explanation was given by the Deputy Commissioner in that year's report for this entry:—"In Form No. 1 (Income) the amount drawn from the treasury to defray water-work expenditure is shown under the heading 'payment for services rendered to individuals' in conformity with the mode of preparation of this form adopted last year." In second class municipalities this item of income also showed an increase of Rs. 15,393. This was mainly due to a sum of Rs. 14,000 having been granted by Government from the Nizamut Deposit Fund for the improvement of the drainage of the city of Moorsshedabad.

The item of Rs. 21,994 against *Grants-in-aid from provincial and local funds* in 1878-79 is partly explained by the fact that a payment of Rs. 15,000 made by Government to the Darjeeling Municipality on account of the old Town Hall was credited under this head.

population living within municipal limits of the city in 1918, the abstract statement at pages XVI and 19 annex. The incidence of taxation per head of population was 19 annas and 1 pie. The incidence of municipal income from all sources per head of population was 19 annas and 1 pie.

80. *Total sum available.*—The net balance of the previous year, amounting to Rs. 4,48,285, added to the income of the year under report gave a total sum of Rs. 26,51,154 as available for expenditure by the various municipalities during the year. The total expenditure during the year amounted to Rs. 22,59,179 as shown below, and the balance at the close of the year, after adjustment of the deficit balances, was Rs. 3,91,975.

81. *Expenditure.*—The following table shows the various heads under which expenditure was incurred in the municipalities, unions, and stations during the year :—

Expenditure.

HEADS OF EXPENDITURE.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.			Howrah.			Others in the interior of the province.							
	1917-18.	1918-19.	1917-18.	1918-19.	1917-18.	1918-19.	1917-18.	1918-19.	1917-18.	1918-19.	1917-18.	1918-19.	1917-18.	1918-19.
Establishment, including collection charges.	52,162	53,084	52,071	53,817	55,705	57,745	55,475	57,344	14,230	14,265	3,906	2,715	2,50,751	2,50,807
Police	72,479	80,071	54,594	54,222	1,72,308	1,74,803	1,94,858	2,02,264	66,947	67,881	8,978	9,279	5,46,450	5,73,377
Conservancy and cleansing.	1,04,740	1,44,087	45,183	56,484	1,55,329	1,51,259	60,476	67,100	17,977	18,407	5,771	4,871	4,31,948	4,33,754
Roads	70,785	96,953	27,475	41,257	1,78,924	1,94,748	1,10,390	1,09,539	17,710	16,274	7,783	7,583	4,54,917	4,73,040
Watering roads	13,125	15,818	10,000	8,707	14,174	14,818	1,827	2,164	793	903	127	81	42,109	41,100
Licensing	85,930	81,784	50,081	32,036	16,943	16,097	8,704	8,956	12	12	—	—	87,083	85,017
Drainage works	8,261	456	2,838	640	5,257	7,048	20,937	20,019	1,057	110	217	289	27,334	32,504
Water-supply	—	701	—	—	67,064	65,043	1,004	1,199	707	746	—	—	61,824	76,592
Buildings	—	17,511	1,284	307	18,258	24,160	12,790	11,333	845	1,158	125	10	34,709	30,658
Other public works, including gardens and other similar works.	—	—	770	3,165	11,594	6,305	6,403	10,926	1,804	1,519	—	895	23,391	24,628
Sanitary and charitable establishments (hospitals, dispensaries, vaccination, &c.)	5,344	5,744	3,406	4,705	19,170	21,058	24,007	26,040	984	1,294	813	176	53,519	58,109
Education, science and art.	3,205	3,900	1,394	1,292	7,425	6,256	11,755	11,171	410	318	845	336	24,401	24,587
Miscellaneous	46,870	50,330	16,534	13,737	52,724	50,222	81,379	84,075	6,089	7,103	1,833	1,098	1,63,321	1,52,119
Total	4,72,054	4,90,233	2,90,743	2,20,745	7,08,008	7,00,207	5,04,545	5,01,989	1,82,300	1,80,056	21,607	21,807	21,64,400	22,59,179

32. The expenditure amounted to Rs. 22,59,179, against Rs. 21,54,403 in the previous year, showing an increase of Rs. 1,04,776. Increased expenditure was incurred under the following heads :—

	Amount of increase.
Rs.	
Establishment and collection charges	3,326
Police	26,947
Conservancy and cleansing	2,782
Roads	28,223
Drainage works	22,350
Water-supply	10,968
Buildings	34,067
Other public works	1,737
Sanitary and charitable establishments	5,790
Total increase	1,36,190

There was a decrease of expenditure under the following heads :—

					Amount of decrease.
					Rs.
Watering roads	...	...	...	...	1,028
Lighting	...	...	...	...	4,116
Education	...	...	...	...	14
Miscellaneous	...	...	...	...	26,262
Total decrease	...	...	...	...	31,414

33. *Establishment and collection charges.*—If each class of municipalities is

	Cost of establishment.				Collection charges.			
	1878-79.	1879-80.	Increase.	Decrease.	1878-79.	1879-80.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
First class municipalities	1,15,847	1,15,110	...	137	26,781	28,538	1,752	...
Second class municipalities	43,999	43,787	...	212	21,476	23,557	2,081	...
Unions	12,881	12,797	416	...	8,948	8,555	...	394
Stations	1,877	2,608	626	...	1,021	215	...	806
Total	1,73,504	1,74,197	1,042	349	53,227	55,860	8,833	1,200
Total increase	...	...	...	...	...	...	...	Rs. 4,875
Total decrease	...	...	...	...	...	...	...	Rs. 1,549
								Net increase ... 3,326

cost of collection by Rs. 2,081. In unions and stations the cost of establishment increased by Rs. 416 and Rs. 626 respectively, while the cost of collection decreased by Rs. 394 and Rs. 806 respectively. In the establishment and collection charges taken together, there was a net increase of Rs. 3,326, as will be seen from the table on the margin.

34. *Police.*—The total cost of maintaining the police force employed in the various municipalities, unions, and stations during the year was Rs. 5,73,377, against Rs. 5,46,430 during the previous year, showing an increase of Rs. 26,947. The following statement shows how the increased expenditure was distributed among the various classes of municipalities :—

	Increase.	Decrease.
	Rs.	Rs.
First class municipalities	...	20,745
Second "	...	4,098
Unions	...	2,210
Stations	...	106
Total	...	27,053

Increased cost was incurred on account of police in the following first class municipalities :—

	Amount of increase.
	Rs.
Burdwan	509
Midnapore	574
Hooghly and Chinsurah	578
Serampore	212
Utterparah	170
Howrah	718
Suburban municipality	17,492
Kishnaghar	1,006
Carried over	21,259

				Amount of increase
				Ra.
		Brought forward	...	21,359
Rampore Beaulah	...	...	...	7
Dacca	...	...	...	618
Commillah	...	...	...	62
Patna	...	...	...	871
Gya	...	...	...	191
Durhanga	...	...	...	69
Chupra	...	...	...	429
Monghyr	...	...	...	430
Bhagulpore	...	...	...	165
		Total increase	...	24,099

The largest increase was in the Suburban Municipality. This is accounted for by the adjustment during the year under report of police charges between the Commissioner of Police and the Municipality, which had not been adjusted and balanced since 1873.

In the municipalities named below the cost of police was less than in 1878-79:—

				Amount of decrease
				Ra.
Santipore	...	...	...	1,183
Ranaghat	...	...	...	168
Jessore	...	...	...	488
Darjeeling	...	...	...	237
Chittagong	...	...	...	375
Arrah	...	...	...	73
Mozufferpore	...	...	...	231
Purneah	...	...	...	599
		Total decrease	...	3,354

In second class municipalities the largest increase occurred in the districts of 24-Pergunnahs, Nuddea, and Mozufferpore. In unions the expenditure on police showed increases in the districts of Burdwan, Presidency, Dacca, and Patna Divisions.

35. The following statement shows the strength of the municipal police during the year 1879 as compared with the previous year. The suburban police is under the Commissioner of Police, Calcutta, and is therefore not included in the statement:—

YEARS.	Inspectors.	Sub-Inspectors.	Head Constables.	European Constables.	Constables.	Chowkidars not enrolled under Act V of 1861.
1878	4	14	355	2	5,962	24
1879	3	17	355	2	5,996	24
Increase...	.....	3	.....	.....	.....	.....
Decrease	1	.....	1	.....	36	.....

Of the three additional sub-inspectors employed during the year, two were entertained in the Hooghly Municipality in the place of one inspector, and one sub-inspector was added to the strength of the Monghyr municipal police. Of the decrease of 36 constables shown in the above statement, the greater part was caused by reductions in the police force of municipalities in the districts of Pubna, Dacca, Furreedpore, Tipperah, and Shahabad.

36. In the municipal police, the number who can read and write is given below:—

Inspectors	...	...	...	3 or 100 per cent.
Sub-inspectors	...	...	14	82 "
Head-constables	...	...	247	70 "
Constables	...	...	716	12 "

Three head-constables and 654 constables were under tuition when the year closed.

37. The proportion of the annual income absorbed by the police employed in the various classes of municipalities was as follows:—In first class municipalities 20·25 per cent; in second class municipalities 34·76 per cent; in unions 64·72 per cent; in stations 13·81 per cent; in all grades of municipalities taken together a general average of 25·97 per cent. The expenditure per head of population on account of police in the municipalities of the different grades was as follows:—In first class municipalities 3 annas and 10 pie; in second class municipalities 2 annas and 8 pie; in unions 2 annas and 3 pie; in stations 3 annas and 4 pie; in all the municipalities, unions, and stations taken together the incidence was 3 annas and 1 pie per head.

38. *Conservancy and Cleansing.*—The total amount expended during the year under this head was Rs. 4,25,724, against Rs. 4,22,042 in 1878-79, showing an increase of Rs. 2,782. The increase occurred in first class municipalities (Rs. 698), and in second class municipalities (Rs. 3,234). There was, on the other

hand, a decrease of Rs. 1,150 in the expenditure under this head in unions and stations.*

The conservancy of first class municipalities was generally well administered. In second class municipalities where money was available kitchen refuse and street sweepings were removed, but the supervision of private necessities was not thoroughly undertaken in any of them for want of funds. For the same reason the conservancy work in unions and stations was very imperfectly carried out.

39. In the Burdwan Division, the conservancy of the town of Burdwan has been more than once reported on in very favourable terms by the Sanitary Commissioner. Indeed the system of cleaning private privies adopted by the Municipal Commissioners is said to be the best in these provinces. It is stated that when a public latrine is under construction in any part of the town a proclamation by beat of drum and printed notices is issued informing the residents of the locality that on its completion they must either resort to it or have private latrines ready inside their own premises, and that all cess-pits must be closed. The municipality undertakes the removal of night-soil from private latrines on payment of a monthly fee of 8 annas in advance. The fee must be paid into the municipal office by the fifth day of each month, failing which the cleansing is discontinued. At the expiration of three days more, if the fee still remains unpaid, an inspection of the privy is made, and if it is found filthy, the occupier is prosecuted. It is not compulsory on persons to avail themselves of municipal service, but as a strict supervision is exercised by the Commissioners over all private latrines, the residents, as a rule, find it to their advantage to accept that service. Two pairs of public latrines were begun during the year; one pair was completed at its close, and was open for the use of the public. There are now ten latrines in the town, and the staff of servants employed at each consists of one sirdar mehter on Rs. 6, one under-mehter on Rs. 5, one mehtranee on Rs. 4, one carter and one trench-digger on Rs. 5 each. There are now 1,447 private privies daily cleansed by the municipal staff at a cost of Rs. 4,110-8 per annum. The sum realized in payment of the service amounted during the year to Rs. 8,712-12.

In Howrah, the working of the Latrines Act, VI (B.C.) of 1878, has been attended with success, and the system of conservancy introduced has proved beneficial to the residents. Since the close of the year the Act has been extended to three more sections or wards of the town.

In the Hooghly and Chinsurah Municipality much attention was paid during the year to the conservancy of the town. All the streets were regularly swept, and the side drains were kept clean. There are seven latrines within the town for the convenience of the lower classes, who are allowed to use them free of charge. To afford the Commissioners a legal authority to control the removal of filth from private premises, and to enable them to levy fees for the cost of maintaining an establishment of nightmen, Act VI (B.C.) of 1878 was extended to the municipality with effect from 1st April 1880.

In the Serampore Municipality, the ordinary conservancy work of clearing the drains and sweeping the main streets have been carried out pretty fairly, but the arrangements for the removal of night-soil from private premises are very defective.

In the Utterparah Municipality the conservancy of the town was well attended to, the drains were thoroughly cleansed, and all low jungle was cleared. A large nullah, which is the main drainage channel of the northern division of the town, has been put in order, and it is said that boats of burden can now easily pass through it.

The conservancy of the town of Midnapore was cared for so far as the means under the Commissioners permitted. There are eight latrines within the municipality, and some more are under construction. A proposal for the extension of the Latrines Act [VI (B.C.) of 1878] to certain mohullahs of the town is under the consideration of this Government.

In the second class municipalities of the Burdwan Division, the work of conservancy was not much attended to for want of funds. There was, however, some increase of expenditure under this head in the towns of Culna, Rancegunge, and Baidabatty.

40. In the Presidency Division, the expenditure on "conservancy and cleansing" in the municipality of the Suburbs of Calcutta diminished from Rs. 1,62,766 in 1878-79 to Rs. 1,44,637, thus showing a decrease of Rs. 18,128. The Latrines Act has been in operation in this municipality since 1st October 1878, and in the opinion of the Sanitary Commissioner the system followed is an admirable one when well looked after. The present scale of fees having been found to be productive of hardship to the poorer classes of rate-payers, the Commissioners had under consideration during the year a proposal for the revision of the scale, but the question had not been decided when the year closed.

Several representations were received by Government in the course of the year under report from owners of holdings, such as gardens and tanks, where there are no privies, and from the authorities in charge of the Alipore Jail and the Reformatory where the services of the Municipal establishment are not employed for exemption from the payment of fees under the Act; but the Advocate-General, who was consulted in the matter was of opinion that, under the Act, all houses and lands which have no latrines, and all holdings, including tanks and gardens, must pay.

During the year the municipal trenching grounds were put under cultivation as an experimental measure at a cost of Rs. 110, including the wages of gardeners, and a sum of Rs. 548-6-3 was realized by the sale of the produce. It is also reported that there was some demand for manure from the grounds on the part of owners of gardens in the town and suburbs, and it is anticipated that, as its value becomes more widely known, the demand will be greater.

In the Kishnaghur Municipality, the Latrines Act was extended during the year to two of the wards of the town, in the first instance, with effect from 1st July 1880. The date of enforcement of the Act was, however, postponed on the representation of the Commissioner of the division to 1st October 1880, to enable the Municipal Commissioners to arrange for the importation of an adequate staff of nightmen and to acquire lands for the trenching of night-soil. Since the close of the year the fees to be levied under the Act have been fixed at the rate of 6 per cent. on the annual value of holdings.

In Berhampore, in the district of Moorshedabad, satisfactory improvement is said to have been made in the conservancy arrangements of the municipality. It is stated that the people are now beginning to understand that cleanly habits, and keeping their premises clear from all dirt, are conducive to health. There are nine latrines in the town. It is proposed to erect others on a cheap plan near the banks of the Bhagirutty. The night-soil is buried in two pieces of ground situated at the two extremities of the town, and a commencement has been made in the way of turning the land so manured to advantage. It is reported that a portion of one of the plots was cultivated during the year and sown with linseed, mustard, and wheat, and that the outturn sold for Rs. 66. Since the close of the year, more land has been brought under cultivation.

In the other second class municipalities of this division, the conservancy work done embraced only the cleaning of drains and the cutting of jungle.

41. In the Rajshahye and Cooch Behar Division, the municipality of Darjeeling spent Rs. 8,546 on conservancy. Some night-soil trenching grounds which were situated in the immediate neighbourhood of houses were closed and new grounds were opened elsewhere.

In Rampore Beaulah, the Latrines Act was extended to the town during the early part of the year, but owing to the inability of the Municipal Commissioners to frame a scale of fees to be levied under section 3 of the Act it has not yet been brought into force.

42. In the Dacca Division, the Latrines Act was brought into operation in the town of Dacca late in the year, and consequently the operations under the Act could not be extensively carried out.

In Commillah also the Act was introduced during the year, but work was not commenced under it owing to the scale of fees to be levied under section 3 not having been prepared and approved during the year.

43. In the Patna Division, in the city of Patna, there are five public latrines in full use. They are said to be much resorted to, but a great many more are required for a large town like Patna. Well-privies are gradually falling into disuse, and no new ones are allowed to be built. The filth from the public latrines of the town is deodorized under the dry-earth system. It is also reported that the Municipal Commissioners have undertaken an experiment of drying the contents of private privies and selling the material to a low class of people who use it as fuel for burning bricks.

In the town of Arrah some attempt was made during the year to remove filth from private houses. It is reported that in six of the mohallas of the town the municipal conservancy carts go round at fixed times every day and receive the filth from the sweepers. When all has been collected the carts carry it away to a piece of land which has been taken up by the municipality for the purpose. Here it is put into trenches and covered over with dry earth. The well-privies in some of these mohallas have been closed, and those in others are being gradually stopped. The Commissioners have procured an iron conservancy cart for receiving and carrying away filthy water, and have appointed sub-committees to superintend the conservancy arrangements in the different mohallas.

In Gya the provisions of the Latrines Act were extended to the town during the year. As a preliminary step the Act was enforced in one of the worst parts of the town called Purani Godown, and it is reported that it has worked well and to the advantage of the people living in that quarter. The Act will be introduced all over the town in the current year so soon as carts are ready. Two trenching grounds have been secured at the two extremities of the town.

At Chupra, in the district of Sarun, two latrines were constructed during the year—one for males and the other for females,—at a cost of Rs. 462-3-2. The Commissioners propose to construct three more during the current year. The filth from the public latrines is buried in trenches, but the arrangements for the disposal of the soil from private premises are very defective. The provisions of the Latrines Act have not yet been extended to the town.

At Durbhunga five latrines were constructed during the year and three conservancy carts were purchased. The municipality has now 24 latrines for the accommodation of the public.

During the year the Commissioners of the Mozufferpore Municipality applied to Government for the extension of Act VI (B. C.) of 1878 to the town, but they have since the close of the year withdrawn their application, owing to the heavy additional taxation which it would entail. The existing arrangements in the town are not unsatisfactory.

44. In the Bhagulpore Division, the municipality of Monghyr spent Rs. 6,273 on conservancy during the year. The system of having the conservancy looked after by the police, which previously prevailed here, was done away with, and two conservancy inspectors were appointed on Rs. 50 and Rs. 25 per mensem. A proposal for the extension of the Latrines Act to the town was under discussion when the year closed. It is reported that cultivators in and around the town of Monghyr are desirous of having their fields manured by the municipality and are ready to pay any reasonable rate per *bigha* for the privilege.

In the Bhagulpore Municipality one masonry latrine was constructed during the year. There are now 13 masonry and 61 mat latrines open in the town for the use of the public. The Latrines Act was extended to the town with effect from 1st November 1879, but was not brought into force till after the close of the year, and that only in a part of the town called Sujajunge.

In Colgong two new latrines were constructed and one conservancy cart was purchased. A piece of land was also purchased for the purpose of erecting additional latrines.

45. In the Orissa Division, it is reported that much attention was paid during the year to this branch of municipal administration. In Cuttack two new carts were purchased and four additional sweepers were employed. There is a public latrine in use in the cantonment. Two plots of land were leased during the year in the town for the purpose of erecting more latrines. On one of these a latrine was erected, but had not been thrown open to the public when the year closed. Another plot of land has also been leased for the purpose of trenching filth. Three new carts and other appurtenances have been purchased at a cost of Rs. 74⁴.

46. In the Chota Nagpore Division, in the second class municipality of Ranchi, arrangements were made during the year for the closing of all well-prives in the town. Lands for trenching filth were also in course of acquisition when the year closed. The sweepings of the town are said to be partly sold as manure and partly utilized by the municipality in filling up holes and hollows.

47. The following table shows the proportion of the total income spent under the head of "conservancy" in the municipalities of the different divisions:—

DIVISIONS.	In the first class municipalities.		In the second class municipalities.		In unions.		In stations.		In all classes of municipalities taken together.	
	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.
Burdwan	21 18	21 54	12 90	14 06	1 28	5 11	.....	.....	18 92	21 96
Presidency	25 02	27 02	9 08	6 93	02 54	28 8	.....	.....	27 15	23 09
Rajahmundry and Cooh Behar	0 15	0 07	10 17	14 23	34 12	34 73	.....	.....	11 28	9 16
Bacon	20 07	23 70	10 06	9	1 71	3 30	.....	.....	21 30	22 77
Chittagong	18 21	14 34	12 09	11 16	.....	.....	.....	.....	17 18	13 87
Patna	18 31	10 41	12 01	12 14	17 38	.....	.....	.....	18 06	18 06
Bhagulpore	14 53	18 03	10 46	10 33	10 53	5 75	23 75	22 28	16 33	15 06
Orissa ... ..	.....	.....	13 07	14 35	5 14	6 09	.....	.....	12 34	13 15
Chota Nagpore ... ..	.....	.....	21 70	21 75	18 02	10 56	.....	.....	21 05	20 56
Percentage of expenditure on conservancy in each class of municipalities in the province	23 33	22 03	15 37	11 94	15 31	15 20	23 75	22 28	19 90	19 26

48. The conservancy provisions contained in Part VII of the Municipal Act, or portions of them, were extended during the year to the municipalities named below:—

In the Presidency Division.

Suburban. | Berhampore.
Nuddea.

In the Rajahmundry and Cooh Behar Division.

Darjeeling.

In the Patna Division.

Barrh.

In the Chota Nagpore Division.

Hazaribagh.

Part IX of the Municipal Act, regarding the establishment and regulation of markets, was extended to the following municipalities:—

(1) Bankoora. | (2) Durbhunga.

49. Bye-laws were framed by the Municipal Commissioners and confirmed by the Lieutenant-Governor for the following municipalities :—

Howrah.	Chittagong.
Suburban.	Motihari.
Patna.	Bhagulpore.
Serejgunge.	Ranchi.
Darjeeling.	Chuttra.

50. *Roads*.—The total expenditure on roads during the year amounted to Rs. 4,63,040, against Rs. 4,34,817 in the previous year, showing an increase of Rs. 28,223. The expenditure under this head in first class municipalities showed an increase of Rs. 39,701 over that in 1878-79. There was, on the other hand, a decrease of Rs. 11,478 in second class municipalities, unions, and stations as shown in the margin. The increase in the first class municipalities was distributed as follows :—

	Rs.
In the Suburban Municipality	22,578
„ Howrah	4,183
„ the municipalities in the interior of the province	12,940
Total	39,701

The increase of Rs. 12,940 in the municipalities in the interior was distributed in the manner shown below :—

	Amount of increase.
	Rs.
In municipalities in the Burdwan Division, except Howrah	2,894
Ditto ditto Rajshahye and Cooch Behar Division	4,381
Ditto ditto Patna Division	9,100
Ditto ditto Bhagulpore Division	2,688
Total	19,063

There was decreased expenditure under this head in the first class municipalities of the divisions named below :—

	Amount of decrease.
	Rs.
In municipalities of the Presidency Division, except the Suburban Municipality	161
In municipalities in the Dacca Division	5,198
In the Chittagong Municipality	764
Total	6,123

The increase in the Suburban Municipality was owing, it is reported, to the cost of stone being higher than in the previous year. In 1878-79 the stone used for road repairs was mostly ship's ballast, while in the year under report the repairs were effected entirely with country stone, which is said to be more expensive but at the same time more lasting.

51. Under the provisions of section 32 of the Bengal Municipal Act, 1876, the roads in the municipalities named below have been excluded

from the operation of that Act, and placed in charge of district road cess committees:—

Names of Municipalities.	Names of roads excluded.
Soory—in Beerbhoom	<ol style="list-style-type: none"> 1. The Doomka road. 2. The road from Soory to Cynthea. 3. The road from Soory to Ahmoodpore.
Rampore Beaulah—in Rajshahye ...	A portion of the Nattore road.
Furreedpore	<ol style="list-style-type: none"> 1. The Jessore road from Tepakhola to Goalahamut. 2. The old Talma road from Jessore road to Khabaspore. 3. The new Talma road from jail to Bhojandanga.
Balasore	<ol style="list-style-type: none"> 1. The port road. 2. The road from Balasore to Mitrapore. 3. Ditto Balasore to Balarangiri. 4. Ditto Balasore to Basudebpore.

52. In Bogra one of the principal thoroughfares of the town, called the Thana road, was metalled during the year.

In Furreedpore two metalled and two unmetalled roads were constructed, and all the existing roads were kept under proper repair.

In the municipality of Nulchitty, in the district of Backergunge, a road was metalled at the expense of a native lady.

In the Jhallocatty Municipality, in the same district, eleven roads were metalled, and ten bridges and culverts were constructed at the expense of the Ghosal family of Bhokoylash, in the suburbs of Calcutta, at a cost of about two lakhs of rupees, they being the owners of most of the land in the town.

In the union of Backergunge a new road was made, and a long-felt want was supplied.

In the municipality of Jamalpore three new roads were constructed during the year.

In the Patna Municipality a new road was constructed joining two of the principal roads of the town. The original site of the road was a shallow canal which, being situated in the midst of a thickly populated part of the town, was used as a receptacle of filth.

In the Churah Municipality a native gentleman, Rai Mahabec Proshad Shah, Bahadoor, contributed Rs. 8,360 for converting a bund skirting the north of the town into a metalled road.

In Durbhunga three miles of roadway was metalled, and a new masonry bridge, which was commenced in 1878-79, was completed during the year.

In Mozufferpore two new roads were metalled with *kunkur*. One of the roads leads from the railway station to the heart of the town, and the metalling of it was a work of great improvement. A sum of Rs. 900 was presented to the municipality by some zemindars of the town for planting trees on the road sides, and 1,122 valuable trees, such as mahogany, sissou, and toon, were bought and planted in the town.

The Municipal Commissioners of Bhagulpore borrowed during the year Rs. 6,800 from two native gentlemen in order to enable them to pay the bills of contractors for road-metal and to meet the cost of metalling a road in the town. Of this amount Rs. 2,800 were borrowed without interest, and the remaining Rs. 4,000 carried interest at the rate of 6 per cent. per annum.

In the municipality of Jajpore, in the Orissa Division, three new roads were constructed during the year. In Kendrapara a large portion of the income was spent in metalling a principal thoroughfare of the town.

In the Hazaribagh Municipality a new road was constructed, and mangoes trees were planted on the sides of the Boddamgunge road.

53. *Sanitation and Drainage.*—During the year under report the expenditure under this head amounted to Rs. 59,604, against Rs. 37,254 in the previous year, thus showing an increase of Rs. 22,350. The increase was distributed as follows:—In second class municipalities Rs. 29,532; in stations Rs. 72, or a total increase of Rs. 29,604. There was, on the other hand, a decrease of Rs. 7,254 in first class municipalities and unions, as shown on the margin.

	Amount of decrease.
	Rs.
In first class municipalities...	5,763
„ unions	1,502
Total	7,254

54. The construction of the works in connection with the Dinagapore drainage scheme, referred to in last year's report, was taken in hand, but owing to the lateness of the season when the work was commenced it could not be completed during the year. It was afterwards found necessary to excavate the silt deposited during the rains in the main drainage channel and to extend the limits of the protective embankments beyond those originally proposed. The cost of the scheme has consequently risen from Rs. 50,000 to Rs. 72,976. The stagnant Gogra river, the chief cause of the unhealthiness of the civil station, has been cleared out.

The scheme for draining the swamps in and around the station of Rungpore, referred to in last year's report, was prosecuted during the year, but was not completed when the year closed. The station is also being drained by means of properly constructed surface drains. Several ditches and cess-pools were filled up, two public latrines were erected on the dry-earth system, and some bridges which caused obstruction to the drainage were dismantled and reconstructed.

The improvement of the drainage of the city of Moorsheadabad, the plan of which was stated in last year's report to have been made, was taken in hand during the year under report. The project contemplates the cutting of large drains from different points of the city to be connected with the Gobrah Nullah. It is expected that the works will be completed during the current year. A large and deep drain from the Nizamut stables to the river was put into an effective state, and a long choked-up drain at Binak Chouraha, and several obstructed drains and culverts across the main road and other streets of the city, were opened out. A sum of Rs. 29,238 was spent by the municipality during the year on these improvements, of which Rs. 14,000 was contributed by Government from the Nizamut Deposit Fund.

Some improvement was made during the year in the drainage of the town of Cuttack. A sum of Rs. 6,530 was spent in the construction of a main drainage channel for the eastern portion of the town. It is reported that stops are being taken for the drainage of the remaining portion of the town during the current year.

<i>In January.</i>	<i>In July.</i>
1 Soory.	24 Nuseerabad.
2 Beerboom.	
3 City Moorsheadabad.	
4 Beaulah.	<i>In August.</i>
5 Goulundo.	25 Purneah.
6 Barh.	26 Maldeh.
7 Kishnapur.	27 English Bazar.
8 Farreepore.	
<i>In February.</i>	<i>In September.</i>
9 Jessore.	28 Benkoora.
10 Jalpigore.	29 Raneengunge.
11 Pulna.	30 Burdwan.
12 Dacca.	31 Bhagulpore.
<i>In March.</i>	<i>In October.</i>
13 Deoghur.	32 Hazaribagh.
14 Buxar.	33 Purnia.
15 Gya.	34 Ranchi.
16 Washobani.	
17 Manfarpore.	
18 Motihuri.	
19 Darbhanga.	
20 Monghyr.	
<i>In April.</i>	<i>In December.</i>
21 Chittagong.	35 Hooghly.
22 Comillah.	36 Howrah.
23 Noakhally.	37 Serampore.

58. During the year the Sanitary Commissioner inspected the towns and municipalities named on the margin. These visits have in many instances resulted in much practical benefit to the towns. The recommendations of the Sanitary Commissioner have been adopted to the extent to which the funds permitted; drainage has been placed on a more satisfactory footing; public latrines have been supplied in some places where there were none, or multiplied where they were insufficient; private latrines have been better controlled; night-soil has been trenched; the burial and burning arrangements have been better regulated; promiscuous burials have been stopped; and the pauper dead have been disposed of in a more satisfactory manner.

55. *Water-supply.*—The expenditure under this head amounted to Rs. 76,592, against Rs. 65,624 during the previous year, thus showing an increase of Rs. 10,968. The increase was thus distributed among the various municipalities:—

	Rs.
In the Suburban Municipality	701
„ first class municipalities in the interior	3,894
„ second „	6,390
Total	10,985

There was a decrease of Rs. 17 under this head in unions. The net increase was, therefore, Rs. 10,968, as stated above.

56. The Darjeeling water-works referred to in last year's report were completed during the year under report. The cost of the works amounted to Rs. 1,04,522-2-3, exclusive of a sum of Rs. 10,500 which is estimated as the cost of distributing the water in the town. To meet this outlay, the Government of Bengal granted Rs. 32,000. There was also an unexpended balance of Rs. 34,000 of a loan of Rs. 40,000 granted by Government a few years back, and a further sum of Rs. 50,000 was borrowed from the Cooch Behar estate. The water-works were opened by the Lieutenant-Governor on the 19th April last.

57. At Dacca, two miles of piping was laid during the year, and the Commissioners are only waiting for hydrants from England to declare the extended water-supply open to the public. It is reported that the Nawabs Abdul Gunny, c.s.r., and Ahsanoolah Khan Bahadoor, the two noblemen of Dacca from whose munificent gifts the cost of the water-works were met, have also at their own expense laid pipes over a distance of $1\frac{1}{2}$ miles, from the town to their garden-houses, and that they have announced their intention of putting hydrants throughout this length in order that the people living along the line of the pipes may have the full benefit of the water-supply.

58. At Madaripore a tank near the sub-divisional office was re-excavated, and with the earth obtained three large ditches were filled up. A small tank in the same locality was replenished with good drinkable water from the river running below the town by means of palm-tree pipes. Another old tank in the town was also enlarged, and with the earth obtained some objectionable hollows were filled up.

At Brahmunberia two new tanks were excavated during the year at the cost of two private individuals who have made over their proprietary rights in the tanks to the municipality.

At Cuttack, the Municipal Commissioners spent Rs. 1,000 in cleaning a tank, and Rs. 200 in sinking wells in the parts of the town where they were most needed.

At Pooree four public wells were cleaned out and a regulating sluice for a tank, known as the Narendra tank, was constructed during the year from the Lodging-house Fund. The Maharajah of Burdwan paid Rs. 10,633 for improving a tank, called the Markanda tank, of which he is the proprietor.

59. *Buildings.*—The expenditure under this head shows an increase of Rs. 34,087 over that of 1878-79, the figures being Rs. 69,056 in 1879-80 against Rs. 34,969 in 1878-79. The increase was distributed as follows:—

				Amount of increase.
				Rs.
In the Suburban Municipality	...	...	...	17,511
In the 1st class municipalities in the interior	...	...	...	19,151
In the unions	...	...	...	311
Total	...	...	...	36,973

There was decreased expenditure under this head:—

				Amount of decrease.
				Rs.
In Howrah, 1st class municipality	...	...	...	1,527
In 2nd class municipalities	...	...	...	1,206
In stations	...	...	...	113
Total	...	...	...	2,906

The expenditure of Rs. 17,511 in the Suburban Municipality was incurred in the purchase of an office for the Commissioners. Hitherto the office of the municipality was located in a portion of the Government buildings occupied by the offices of the Magistrate and Collector at Alipore. As long as the Commissioners were permitted to occupy these quarters rent-free, they were content to remain where they were, although the building was unsuited for their purposes; but as the Public Works Department insisted on receiving a

rent of Rs. 100 a month, the Commissioners in meeting resolved to purchase a house of their own. The house purchased is situated in a central position, and is in the vicinity of the various Government offices at Alipore. The house is said to stand on a piece of land measuring 13 beeghas and 4 cottahs, a space amply sufficient for all their cattle and plant.

60. During the past year the Commissioners of the Darjeeling Municipality built a Town Hall for the station at a cost of Rs. 29,616-12. Of this sum, Rs. 15,000 were granted by Government, Rs. 2,250 were raised by the sale of two location sites, and the remainder was paid by the Commissioners from their ordinary revenue.

At Hazaribagh a hall was constructed during the year from the municipal fund, and the opening of a conservancy farm is reported to be under the consideration of the Commissioners.

At Purulia a municipal market was established during the year, and sheds were constructed for the vendors, at a cost of Rs. 685.

At Behar, in the district of Patna, a causeway was built during the year at a total cost of Rs. 5,165, out of which Rs. 2,933 were provided by the municipality, and the balance was subscribed by some of the principal residents of the town.

At Jungypore a public garden was laid out by the municipality on a plot of land made over for the purpose by a Municipal Commissioner of the town.

At Revilgunge, in the district of Sarun, the Commissioners spent a sum of Rs. 4,960 for erecting a building for the charitable dispensary, and a house for the resident doctor.

61. *Education.*—The municipal expenditure on education during the year amounted to Rs. 24,387, against Rs. 24,401, showing a decrease of Rs. 14 only. In paragraph 5 of the letter of the Government of India, in the Home, Revenue, and Agricultural Department, No. 23, dated the 5th March 1880, reviewing the annual report of this Government for 1878-79, it was remarked that "municipalities might do much good by imparting a rudimentary education to the children of indigent parents who cannot afford to pay fees at all." The views of the Government of India were communicated to all Commissioners of Divisions for the information of municipalities, and it appears that, with a few exceptions, almost all first and second class municipalities now contribute according to their means towards the maintenance of primary schools for boys and girls. Of the first class municipalities, Burdwan, Kishnaghur, Dacca, Arrah, and Purneah do not contribute to this purpose.

The Monghyr Municipality raised its contribution for education from Rs. 750 to Rs. 1,000. With this sum, nine schools are supported, in which over 400 boys are educated.

The Bhagalpore Municipality contributes Rs. 600 for elementary education. It is reported that the Commissioners are not in a position to increase this grant. There is a free school in the town supported by a native gentleman, and it supplies education for the children of indigent parents.

In second class municipalities, out of 99 towns, 62 contribute for this purpose. Considering the demands on their funds for legitimate municipal purposes, the Commissioners of many municipalities do not think it advisable to spend any money on education.

62. *Audit of Municipal Accounts.*—The scheme of local audit of Municipal Accounts referred to in last year's report was sanctioned by the Government of India during the year under report, as an experimental measure for five years. Mr. F. de H. Larpent, a graded officer of the Financial Department of the Government of India, has been appointed as Examiner of Local Accounts. During the year he was instructed to visit some of the municipalities in the Presidency Division, and after inspection of their accounts to devise a system of accounting, which would admit of a proper test audit in future years. From the report submitted by him, through the Accountant-General, it appears to be premature at this stage to endeavour to draw up a set of forms of accounts to be imposed upon all municipalities. Much time would necessarily be lost, first, in thoroughly surveying the accounts of municipalities throughout the province in order to avoid omissions, and

subsequently in familiarizing the different bodies who agreed to use them with the stereotyped forms of account ultimately adopted. Moreover, it does not appear that it would be possible under the law to insist on the adoption of the forms by any municipality that might desire to adhere to its present arrangements. What appears to be at present most necessary and most feasible is to have the existing accounts of each institution carefully and regularly audited, and to introduce gradually such improvements as experience and a consideration of local conditions may suggest. The Lieutenant-Governor does not abandon the hope that uniformity, so far as it may be found to be practicable and useful, will ultimately be attained; and it appears to him better to secure, as soon as possible, the primary object of honesty in the administration of these funds, and to work gradually towards such uniformity as may be possible, than, by an endeavour to reach at once a point which cannot be properly attained for two or three years to come, to cause waste of time, and to induce confusion in the accounts with the evils which generally attend it. Mr. Larpent has therefore been directed to begin his work by auditing the accounts of individual municipalities. He is to confine himself, in the first instance, to first and second class municipalities in the Presidency and Burdwan Divisions, omitting for the present the suburban municipality.

83. During the year, the Dacca and Ranaghat Municipalities suffered heavy losses by the dishonesty of their tax-collectors and other ministerial officers. At Dacca, the Secretary of the Municipality, who was immediately to blame in the matter, was dismissed, and three of the collecting aircars were prosecuted and punished with imprisonment of various terms. At Ranaghat, the head-clerk of the municipality committed the defalcations. The man has been convicted and sentenced to four years' rigorous imprisonment.

To check these frauds as far possible in future, a circular was issued in February 1880 directing all Commissioners of Divisions to satisfy themselves that in each municipality of their division a proper system existed for checking the house-rate and other detailed registers of collections, and for seeing that all collections were duly paid into the treasury, and that all balances and remissions were carefully examined and accounted for.

I have the honour to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Offg. Secy. to the Govt. of Bengal.

FORMS Nos. I & II

FOR

CALCUTTA.

FORM NO. I.—Statement showing the Income of

1	2	3	4	5	6								7	8									
DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								Balance from previous year.	INCOME DURING THE YEAR FROM OCTOBER.									
					a		b		c		d			e		a	b	c	d	e	f	g	h
					Re-officials.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.		Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Class VII.	Class VIII.		
24-Pergunnahs	1	Calcutta	IV (B.O.) of 1870	400,090	2	23	48	73	11	62	18	55	Rs. 6,13,317	Rs.	Rs.	Rs.	Rs.	Rs. ...	Rs. ...	Rs. ...	Rs. ...		

FORM NO. II.—Statement showing the Expenditure

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	Serial number.	Name of Municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of income (not including any special establishment) (total of the head office is maintained).	Contingency and consulting.	Police.	Redemption of debts and drains.	Lighting.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24-Pergunnahs	1	Calcutta	5,13,317	35,33,400	8,60,641	1,79,815	...	60,363	1,90,406	3,01,132	3,294	2,71,189

the Calcutta Municipality during the year 1879-80.

9	10	11	12	13	14			15	16	17	18	19	20	21	22	23	24
Tax on houses and lands.	Receipts from houses on trades.	Wheel-tax or other form of receipt from carriages and other vehicles (containing licence).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL.			Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered, &c.	Grants-in-aid from Provincial or Local Funds.	Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 13) per head of population.	Incidence of income shown in column 21 per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
13,15,406	2,78,586	1,70,800	...	...	4,08,365	2,52,507	7,91,222	27,02,597	1,44,849	53,704	2,05,126	5,81,906	...	34,35,400	42,10,717	6 12 0	8 6 3

of the Calcutta Municipality during the year 1879-80.

14	15	16	17	18	19	20	21	22	23	24	25	26	REMARKS.
EXPENDITURE.													
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improvements.	Sanitary and charitable establishments (hospitals, houses, vaccination, &c.)	Education, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,80,591	47,061	47,809	2,01,600	7,050	6,085	2,77,306	...	1,10,065	2,07,400	32,70,407	9,06,016	

FORM No. I.

STATEMENTS OF INCOME

. . . OF

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

Municipalities in Bengal during the year 1879-80.

9	10	11	12	13	14			15	16	17	18	19	20	21	22	23	24	25
Tax on houses and lands.	Receipts from licenses on trades.	Wharf tax or other form of receipt from carriers and other vehicles (excluding tolls).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL.			Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Total income of year, excluding balance.	Total including balance.	Expenditure of taxation (column 15) per head of population.	Expenditure on other works in column 21 per head of population.	REMARKS.
					Fees on animal processions.	Licensing rate.	House scavenging tax.											
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
32,130	.....	3,371	1,385	2,087	.....	.....	.....	41,673	801	92	4,075	8,146	.....	59,098	68,720	1 0 11	1 15 3	
12,000	.....	3,073	473	57	.....	.....	.....	14,704	416	337	2,005	71	.....	17,531	20,970	0 7 5	0 8 10	
20,828	.....	3,510	925	4,430	.....	.....	.....	29,413	302	326	3,021	.....	.....	32,127	48,613	0 13 1	0 14 8	
20,055	.....	1,401	.....	2,700	.....	.....	.....	24,015	044	265	4,303	.....	.....	28,999	35,058	1 0 3	1 4 8	
4,411	.....	509	.....	117	.....	.....	.....	5,000	25	151	236	.....	.....	5,312	6,048	1 1 10	1 8 4	
40,910	.....	4,046	925	7,815	.....	.....	.....	54,225	1,271	1,100	7,642	.....	.....	63,218	70,261	0 14 2	1 1 2	
1,26,877	5,189	0,102	.....	1,625	.....	.....	29,750	30,730	1,07,173	2,816	6,530	16,418	.....	2,22,641	2,21,893	5 0 5	3 4 5	
2,14,517	6,130	17,141	2,742	11,644	.....	.....	29,750	30,730	3,11,670	5,461	8,908	30,153	8,217	3,65,031	4,00,851	1 6 5	1 10 3	
2,26,227	1,080	30,373	.....	425	.....	.....	.....	1,37,713	4,15,027	.....	18,025	60,008	.....	5,88,718	5,17,200	1 9 9	1 15 5	
13,328	.....	.....	.....	2,510	.....	.....	.....	14,008	1,003	288	1,873	.....	.....	16,072	20,191	0 0 2	0 11 0	
12,257	84	830	.....	1,070	.....	.....	.....	14,327	101	679	.....	.....	.....	15,027	17,902	0 1 11	0 8 4	
5,013	97	530	.....	600	.....	.....	.....	6,340	94	1,113	.....	.....	.....	6,063	7,907	0 8 8	0 10 0	
20,023	161	1,173	.....	3,610	.....	.....	.....	25,101	1,093	493	3,373	.....	.....	40,742	52,345	0 8 8	0 10 1	
7,625	.....	.....	.....	2,770	.....	.....	.....	10,534	.....	228	1,106	.....	.....	11,668	15,782	1 4 5	1 0 10	
2,73,793	1,270	40,746	.....	7,005	.....	.....	.....	1,37,713	4,00,816	1,063	18,700	65,171	.....	8,41,116	6,86,277	1 6 4	1 10 0	
7,358	.....	1,200	720	1,715	.....	.....	.....	10,009	.....	145	1,003	.....	.....	12,116	15,576	0 7 11	0 8 0	
14,198	.....	.....	865	.....	.....	.....	.....	14,533	37,003	864	81,270	.....	.....	1,51,040	1,34,127	2 0 10	17 10 1	
21,543	.....	1,200	1,075	1,718	.....	.....	.....	25,543	37,839	1,009	82,572	.....	.....	1,37,061	1,47,293	0 14 0	4 11 4	
49,023	.....	5,112	.....	12,450	.....	.....	2,500	76,046	2,016	631	13,110	.....	.....	80,704	1,07,568	1 0 2	1 4 0	
9,217	.....	.....	.....	843	.....	.....	.....	10,940	.....	311	1,235	.....	.....	11,097	14,632	0 11 10	0 13 7	
24,775	.....	5,112	.....	12,418	.....	.....	2,500	73,021	2,918	842	14,440	13	.....	97,305	1,29,033	0 15 4	1 9 8	
10,734	.....	1,060	.....	0,315	.....	.....	.....	11,000	107	273	8,401	.....	.....	23,670	21,240	1 0 8	1 0 6	
50,319	.....	6,234	4,017	16,788	1,899	.....	1,200	80,383	403	2,401	2,040	.....	.....	96,143	1,11,521	0 11 2	0 9 0	
30,410	12	2,230	.....	.....	.....	.....	.....	32,867	2,943	621	1,809	.....	.....	37,706	75,71	0 7 10	0 0 2	
23,695	.....	.....	.....	.....	.....	.....	.....	13,006	5,207	743	711	.....	.....	17,325	18,474	0 5 0	0 7 9	
14,765	.....	.....	.....	11,172	.....	.....	.....	25,056	367	348	3,600	.....	.....	31,049	45,140	0 10 10	0 12 11	
19,001	.....	1,082	.....	.....	.....	.....	.....	20,718	369	902	310	.....	.....	22,017	26,074	0 0 0	0 0 11	
70,130	.....	.....	.....	2,303	.....	.....	.....	71,393	27	68	418	.....	.....	71,900	75,710	0 7 4	0 7 6	
1,67,510	13	8,770	4,617	29,823	1,408	.....	1,399	2,04,040	6,221	4,782	10,151	.....	.....	2,25,229	3,13,105	0 8 3	0 9 0	
15,374	548	1,705	844	10,718	.....	.....	.....	20,434	197	850	1,805	.....	.....	31,290	48,033	0 7 10	0 8 4	
15,304	.....	2,594	505	10,880	.....	.....	.....	20,433	.....	313	1,852	.....	.....	28,510	35,063	0 6 9	0 8 0	
18,687	.....	3,287	1,101	.....	.....	.....	.....	17,255	160	182	1,854	.....	.....	19,611	28,058	1 1 2	1 8 6	
45,713	568	7,580	2,851	31,401	.....	.....	.....	76,146	507	1,027	1,801	.....	.....	89,571	1,15,071	0 9 0	0 8 4	
7,00,394	6,904	85,493	11,225	65,363	1,808	25,730	1,73,501	11,78,839	44,540	80,800	2,16,442	9,230	.....	1,71,577	17,09,501	0 10 4	1 3 3	

Municipalities in Bengal during the year 1879-80.

[illegible]

Unions in Bengal during the year 1879-80.

9	10	11	12	13	14				15	16	17	18	19	20	21	22	23	24	25
Tax on houses and lands.	Receipts from houses and lands.	Wheat or other crops of season (including tolls).	Tax on animals.	Tolls and ferries.	OTHERS TAKEN IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Total income from taxation.	Rent of houses, gardens, markets, &c.	Fees.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or other funds.	Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 15) per head of population.	Incidence of income shown in column 15 per head of population.	REMARKS.
					On persons according to the census and property to be protected.	Cattle-pound fines.													
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
1,802	1,802				1,802				1,802						1,802	7,718	0 4 3	0 4 3	
1,130	1,130				1,130				1,130						1,130	5,218	0 3 8	0 3 8	
1,355	1,355				1,355				1,355						1,355	5,217	0 3 8	0 3 8	
1,390	1,390				1,390				1,390						1,390	5,000	0 3 8	0 3 8	
200	200				200				200						200	618	0 3 7	0 3 7	
8,300	8,300				8,300				8,300						8,300	5,915	0 3 8	0 3 8	
14,077	14,077				14,077				14,077						14,077	21,001	0 3 0	0 3 0	
212	212				212				212						212	708	0 1 3	0 1 3	
459	459				459				459						459	853	0 4 2	0 4 2	
1,220	1,220				1,220				1,220						1,220	5,117	0 3 8	0 3 8	
754	754				754				754						754	901	0 3 3	0 3 3	
8,900	8,900				8,900				8,900						8,900	6,052	0 3 0	0 3 0	
8,702	8,702				8,702				8,702						8,702	11,365	0 3 4	0 3 6	
1,127	1,127				1,127				1,127						1,127	5,207	0 2 6	0 2 6	
10,408	10,408				10,408				10,408						10,798	37,457	0 3 0	0 3 0	
1,613	1,613				1,613				1,613						1,613	1,613	0 3 0	0 3 0	
1,233	1,233				1,233				1,233						1,233	550	0 5 0	0 5 0	
366	366				366				366						366	590	0 1 4	0 1 3	
5,252	5,252				5,252				5,252						5,252	8,230	0 11 0	0 11 1	
3,141	3,141				3,141				3,141						3,141	5,048	0 6 1	0 6 1	
654	654				654				654						654	1,027	0 2 1	0 2 1	
3,797	3,797				3,797				3,797						3,797	4,678	0 11 0	0 11 1	
730	730				730				730						730	1,901	0 5 7	0 5 7	
2,635	2,635				2,635				2,635						2,635	3,252	0 4 3	0 4 3	
2,785	2,785				2,785				2,785						2,785	6,123	0 4 7	0 4 7	
754	754				754				754						754	2,884	1 5 4	1 15 9	
10,568	10,568				10,568				10,568						11,158	15,010	0 4 5	0 4 8	
1,302	1,302				1,302				1,302						1,302	1,566	0 3 3	0 3 0	
3,608	3,608				3,608				3,608						3,704	4,672	0 5 1	0 5 1	
1,171	1,171				1,171				1,171						1,170	2,360	0 5 11	0 3 11	
2,498	2,498				2,498				2,498						2,500	5,117	0 3 8	0 3 11	
1,007	1,007				1,007				1,007						1,006	1,244	0 3 10	0 3 10	
1,023	1,023				1,023				1,023						1,003	3,832	0 3 3	0 3 3	
5,512	5,512				5,512				5,512						5,505	7,007	0 2 11	0 3 1	
3,414	3,414				3,414				3,414						3,423	4,181	0 3 8	0 3 8	
13,590	13,590				13,590				13,590						15,479	18,850	0 3 5	0 3 6	
1,058	1,058				1,058				1,058						2,004	3,981	0 5 7	0 6 1	
1,238	1,238				1,238				1,238						1,254	1,300	0 3 0	0 3 0	
7,040	7,040				7,040				7,040						7,030	11,300	0 4 4	0 4 8	
1,067	1,067				1,067				1,067						2,000	2,007	0 4 4	0 4 4	
1,326	1,326				1,326				1,326						1,328	2,990	0 3 5	0 3 5	
2,976	2,976				2,976				2,976						3,005	4,008	0 4 2	0 4 3	
3,051	3,051				3,051				3,051						3,051	6,027	0 4 6	0 4 7	
3,063	3,063				3,063				3,063						16,790	16,650	0 4 9	1 0 6	
1,179	1,179				1,179				1,179						1,179	8,759	0 4 10	0 4 10	
116	116				116				116						36,127	62,863	0 4 8	0 4 4	
1,030	1,030				1,030				1,030						3,203	6,474	0 3 3	0 3 3	
2,081	2,081				2,081				2,081						2,106	4,816	0 3 8	0 3 8	
1,544	1,544				1,544				1,544						1,546	2,900	0 3 11	0 3 11	
585	585				585				585						817	1,353	0 2 10	0 2 10	
1,013	1,013				1,013				1,013						1,021	1,425	0 2 7	0 3 7	
1,115	1,115				1,115				1,115						457	1,318	0 3 1	0 3 1	
1,303	1,303				1,303				1,303						1,354	3,104	0 3 11	0 3 11	
849	849				849				849						240	1,940	0 3 5	0 3 5	
807	807				807				807						807	1,911	0 3 5	0 3 5	
401	401				401				401						401	1,008	0 2 3	0 2 3	
604	604				604				604						604	1,022	0 2 4	0 2 4	
11,079	11,079				11,079				11,079						12,813	25,356	0 3 2	0 2 10	

[illegible]

Form No. I.—Statement showing the Income of

[illegible]

Unions in Bengal during the year 1879-80—continued.

[illegible]

tations in Bengal during the year 1879-80.

9	10	11	12	13	14				15	16	17	18	19	20	21	22	23	24		25
Tax on houses and lands.	Receipts from licenses on trades.	Whee-tax or other form of receipt tax on all motor vehicles (excluding taxis).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (IN MANY COLUMNS AS MAY BE NECESSARY).				Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Gross amount from Provincial or Local Board.	Total income of year, exclusive of interest.	Total industrial licence.	Inclusive of taxation (column 12) per head of population.	Incidence of license shown in column 21 per head of population.	REMARKS.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.		
13,898			100					14,808	10	823	1,067				15,353	16,166	1 5 8	1 0 7		
5,663		787				20	318	6	4,006	565	24	376	310		4,163	4,163	1 5 6	1 0 9		
2,797		906	100			10	318	6	18,261	683	337	1,433	310		20,775	24,818	1 5 3	1 8 3		

Abstract of Form No. I, giving the following particulars of all the Divisions in Bengal for 1879-80.

Number of Municipalities of the first class under Act V (B.C.) of 1876	25
Ditto ditto of the second ditto ditto	99
Ditto of Unions under Chapter III of Act V (B.C.) of 1876	67
Ditto of stations under Chapter IV of ditto	2
Total	193

Population within municipal limits	2,914,358
------------------------------------	-----------

Number of Towns of which the Municipal Committees are—

(a) Appointed by election only	...
(b) Ditto partly by election and partly by nomination	...
(c) Ditto by nomination only	...
Total	...

Aggregate number of Members of Municipal Committees—

(a) <i>Ex-officio</i> Members	502
(b) Elected Members	42
(c) Nominated Members	1,698
Total	2,242

Of the above—

(d) Officials	555
(e) Non-officials	1,687
(f) Europeans	515
(g) Natives	1,727

System of municipal taxation in force—

(a) Octroi	...	In force in no Towns.
(b) Tax on houses and lands	...	" 27
(c) Licenses on trades	...	" 7
(d) Tax on vehicles	...	" 64
(e) Tax on animals	...	" 34
(f) Tolls	...	" 37
(g) Fees on public processions	...	" 1
(h) Tax on persons occupying holdings according to their circumstances	...	" 166 "

Rs. A. P.

Amount of income under each head separately, being the totals for the province, of columns 7 to 20 of Statement I	26,51,154	0	0
Average incidence of taxation per head of population in Municipalities	0	10	0
Average incidence per head of municipal income from all sources	0	12	1

FORM No. II.

STATEMENTS OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

FORM NO. II.—Statement showing the Expenditure of First Class

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	SERIAL NUMBER OF MUNICIPALITY.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of central.	Collection of office and other income (if any special income from that of the head office is maintained).	Contingency and donations.	Police.	Maintenance of buildings and furniture.	Lighting.
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	8,112	56,808	1,091	4,786	1,373	15,033	10,313	169	2,071	4
Midnapore	2	Midnapore	2,468	17,631	.....	1,462	.....	968	6,949	.....	169	6
Hooghly	3	Hooghly and Chinsurah	10,418	33,127	.....	5,179	.....	5,095	11,178	.....	1,320	.....
	4	Serampore	4,749	30,400	.....	2,154	.....	1,034	6,139	.....	1,000	.....
	5	Uttarparah	730	5,313	.....	879	.....	144	947	.....	.....	.....
		Total	23,013	69,346	.....	7,312	.....	7,069	18,099	.....	2,489	.....
Howrah	6	Howrah	2,367	2,32,644	.....	16,703	.....	5,114	56,044	.....	.....	.....
		Divisional Total	35,829	5,46,031	1,091	36,168	.....	9,910	80,290	.....	169	27,398
PREMENDRY DIVISION.												
Se-Pargunnahs	7	Suburban	29,963	4,88,749	.....	41,866	.....	11,368	1,44,637	80,971	1,908	31,754
Kuddas	8	Kichmaruh	9,994	10,832	.....	1,084	.....	1,330	2,105	6,613	.....	.....
	9	Santipore	2,095	15,467	.....	2,175	.....	.....	834	6,071	.....	.....
	10	Ranaghat	1,064	6,953	.....	1,964	.....	.....	803	1,818	.....	.....
		Total	12,969	40,743	.....	5,263	.....	1,320	5,543	18,909	.....	.....
Jessore	11	Jessore	4,076	11,658	.....	1,411	.....	.....	789	2,470	.....	429
		Divisional Total	46,331	8,41,149	.....	48,383	.....	12,720	1,49,097	1,06,640	1,963	32,333
RAJSHAHY AND COOCH BEHAR DIVISION.												
Rajshahy	12	Ranpore Benaulah	3,460	12,110	.....	833	.....	1,170	.....	2,337	.....	.....
Darjeeling	13	Darjeeling	7,187	1,24,040	1,275	1,633	.....	1,09	6,906	3,847	.....	.....
		Divisional Total	10,647	1,37,050	1,275	2,166	.....	1,769	9,108	6,904	.....	.....
DACCA DIVISION.												
Dacca	14	Dacca	20,664	28,705	.....	7,939	.....	437	31,077	10,133	.....	2,908
	15	Comillah	2,655	11,097	.....	1,590	.....	.....	1,890	8,073	.....	.....
		Divisional Total	23,319	39,802	.....	9,529	.....	437	32,967	18,206	.....	2,908
CHITTAGONG DIVISION.												
Chittagong	16	Chittagong	561	23,879	.....	1,466	.....	612	3,401	4,899	.....	.....
PATNA DIVISION.												
Patna	17	Patna	10,079	95,143	.....	7,083	.....	.....	18,601	20,874	.....	4,289
Gya	18	Gya	30,008	37,768	.....	1,769	.....	.....	6,263	12,833	70	1,848
Shahabad	19	Arrah	1,110	17,265	272	1,383	.....	.....	3,336	8,708	96	.....
Monsiehpore	20	Monsiehpore	14,397	31,040	.....	4,290	.....	411	6,020	6,741	.....	1,160
Burhanpore	21	Burhanpore	35,427	22,017	.....	1,252	.....	718	2,336	7,081	.....	648
Barh	22	Obhura	6,879	21,800	.....	677	.....	327	3,293	7,090	348	.....
		Divisional Total	87,930	2,25,329	172	16,891	.....	3,069	34,724	60,863	411	7,745
RHAGULPORE DIVISION.												
Monghyr	23	Monghyr	16,754	37,280	.....	2,150	.....	.....	6,273	9,148	.....	438
Rhagulpore	24	Rhagulpore	1,339	39,340	.....	1,349	.....	1,201	7,761	6,796	.....	.....
Purneah	25	Purneah	9,067	10,611	.....	778	.....	.....	3,073	6,906	.....	.....
		Divisional Total	27,150	87,231	.....	4,277	.....	2,400	16,107	22,850	.....	438
		GRAND TOTAL	2,30,184	14,70,777	3,896	1,16,110	.....	26,388	8,46,917	2,80,699	2,487	79,947

Municipalities in Bengal during the year 1879-80.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Construction and maintenance of works.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works including gardens and similar improvements.	Sanitary and charitable institutions (Hospitals, dispensaries, lockets, vaccination, &c.)	Education, Science, and Arts.	Miscellaneous.	Contributions to Local or Provincial Funds.	Payment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
18,609	1,851	.....	.....	2,069	.....	437	.....	5,006	.....	3,909	61,714	3,006	
4,832	831	1,360	25	179	.....	853	200	123	.....	.....	39,711	239	
10,708	619	.....	.....	.....	72	304	390	4,236	.....	.....	41,111	4,832	
7,430	811	155	.....	.....	1,070	1,473	820	3,000	.....	.....	34,106	1,303	
739	53	.....	.....	404	153	199	60	857	.....	.....	5,934	110	
18,746	1,359	155	.....	454	1,203	1,403	1,116	4,083	.....	.....	81,867	6,301	
41,606	6,797	645	.....	897	8,102	4,384	1,362	13,738	.....	.....	2,39,716	4,140	
80,884	13,096	2,169	25	3,109	4,400	7,611	2,594	26,060	.....	3,099	5,45,157	16,094	
90,833	13,519	658	701	17,511	.....	5,714	3,690	26,065	.....	.....	4,90,243	27,417	
8,378	.....	861	.....	394	1,265	802	.....	739	.....	.....	22,801	6,288	
2,307	399	137	.....	174	.....	353	1,735	1,349	.....	.....	10,143	890	
1,989	.....	.....	.....	.....	.....	390	290	1,049	.....	.....	6,919	153	
12,383	298	621	.....	390	1,825	1,344	1,095	3,137	.....	.....	55,917	7,299	
4,914	67	.....	143	.....	.....	1,405	490	369	.....	.....	12,509	3,339	
1,16,210	13,494	1,477	940	17,791	1,265	8,603	6,400	32,121	.....	.....	6,46,853	24,554	
6,374	83	83	.....	.....	.....	354	101	207	.....	.....	12,308	2,794	
12,556	.....	1,401	36,211	23,459	243	1,759	691	4,269	.....	.....	1,19,947	12,010	
18,831	83	1,557	66,311	24,850	212	2,179	761	4,576	.....	.....	1,72,316	16,364	
4,832	51	.....	6,303	.....	2,348	3,060	.....	5,591	.....	1,391	84,000	22,043	
5,161	185	.....	120	.....	.....	912	30	84	.....	.....	4,032	4,190	
7,193	230	.....	8,473	.....	2,348	4,372	80	8,945	.....	1,391	97,012	27,943	
7,643	.....	373	.....	233	.....	335	189	371	.....	.....	16,131	5,106	
26,518	6,158	.....	.....	5,000	.....	2,372	1,290	2,925	.....	.....	1,05,290	4,941	
5,095	109	414	.....	5,548	.....	635	390	759	.....	.....	31,294	39,857	
5,245	290	.....	.....	290	.....	120	.....	1,004	.....	610	16,171	2,309	
10,213	1,937	.....	79	110	122	1,374	390	675	.....	.....	31,549	1,197	
7,899	1,302	697	.....	39	690	70	540	1,940	.....	.....	25,497	10,067	
6,797	1,077	299	.....	632	41	1,829	199	745	.....	.....	24,139	5,340	
90,618	19,807	1,380	79	9,137	951	8,895	2,119	7,870	.....	610	2,30,123	71,012	
8,492	.....	853	.....	635	324	1,470	672	802	.....	.....	30,624	17,399	
15,663	.....	1,006	.....	602	.....	1,116	697	1,008	.....	1,000	37,339	2,130	
7,065	.....	.....	.....	.....	.....	340	.....	1,600	.....	.....	39,341	7,917	
39,419	.....	2,244	.....	1,137	324	8,720	1,109	4,159	.....	1,000	44,211	27,727	
5,29,895	87,121	9,101	67,043	60,557	9,195	57,809	12,568	81,910	.....	6,827	15,06,359	2,63,529	

Form No. II.—Statement showing the Expenditure of Sec.

1	2	3	4	5	6	7	8	9	10	11	12	13
District.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and income (if any) from the office (if maintained).	Conservancy and cleaning.	Police.	Registration of births and deaths.	Lighting.
BURDWAN DIVISION.												
Burdwan	1	Cuttack	183	6,529	.....	246	.....	.....	854	2,137	.....	.....
	2	Outna	4,723	7,610	.....	901	.....	.....	1,528	2,926	73	.....
	3	Deinhat	323	8,149	.....	236	.....	.....	302	1,423	.....	.....
	4	Raunagunge	1,728	5,864	.....	383	.....	.....	390	1,470	.....	.....
		Total	6,937	28,052	.....	2,826	.....	.....	3,074	8,555	72	.....
Bankura	5	Bankura	108	6,246	.....	604	.....	.....	936	2,876	.....	.....
	6	Bishnupore	816	3,306	.....	404	.....	.....	600	1,337	.....	.....
		Total	774	10,432	.....	1,013	.....	.....	1,666	4,213	.....	.....
Baerboom	7	Sooro	167	3,394	.....	832	.....	.....	850	1,474	.....	.....
Midnapore	8	Tumlook	730	3,397	.....	80	.....	268	216	1,230	63	36
	9	Ghatul	2,971	4,483	.....	16	.....	.....	308	1,427	16	.....
	10	Chaudrakona	1,531	2,153	.....	247	.....	.....	.....	1,703	16	.....
	11	Kandobhanga	1,323	2,603	.....	130	.....	.....	.....	1,218	16	.....
	12	Kharaple	1,549	1,630	.....	83	.....	.....	.....	860	18	.....
		Total	7,663	14,443	.....	1,076	.....	364	413	6,130	120	90
Loahly	13	Banbaria	836	2,763	.....	270	.....	.....	935	1,620	.....	.....
	14	Haidhabati	6,041	11,303	.....	738	.....	.....	213	2,840	.....	.....
	15	Bhuddamoro	684	4,496	.....	666	.....	.....	239	3,852	30	.....
	16	Kolrang	60	2,254	.....	231	.....	.....	138	1,254	14	.....
		Total	7,621	21,186	.....	1,906	.....	609	4,118	9,230	103	254
		Divisional Total	23,035	71,304	.....	7,365	.....	193	10,821	30,117	250	980
PERMIDENCY DIVISION.												
Fergannah	17	North Suburban	102	17,594	.....	806	.....	1,499	1,125	7,491	.....	.....
	18	South Suburban	1,172	20,106	.....	1,335	.....	1,293	891	11,442	.....	.....
	19	Bajpore	107	4,899	.....	137	.....	664	515	2,176	.....	.....
	20	Barrpore	1,632	4,189	.....	72	.....	367	417	694	.....	.....
	21	Joyrapore	415	3,078	.....	28	.....	876	70	1,660	.....	.....
	22	North Dum-Dum	1,065	4,065	.....	414	.....	.....	2,117	.....	73	.....
	23	North Dum-Dum	338	1,911	.....	68	.....	248	.....	.....	73	.....
	24	South Barrackpore	1,058	11,303	.....	136	.....	908	510	6,090	.....	.....
	25	Harriet	1,701	6,003	.....	105	.....	943	4,270	.....	.....	.....
	26	North Barrackpore	2,062	7,771	.....	130	.....	670	824	2,362	.....	.....
	27	Nyohaty	779	4,160	.....	316	.....	797	852	4,056	.....	.....
	28	Banarhat	1,701	6,003	.....	105	.....	943	4,270	.....	.....	.....
	29	Tankas	218	2,322	.....	198	.....	130	69	1,350	.....	.....
	30	Bachuliah	477	4,404	.....	146	.....	354	536	2,362	.....	.....
	31	Goleddangah	411	3,444	.....	108	.....	328	.....	.....	.....	.....
	32	Setabindia	294	8,090	.....	36	.....	345	18	1,860	.....	.....
	33	Kalraya	416	1,871	.....	18	.....	170	39	.....	.....	.....
	34	Chaudrinh	603	2,114	.....	10	.....	170	39	713	.....	.....
	35	Kalluango	691	1,917	.....	20	.....	170	1	907	.....	.....
	36	Dehatia	270	1,496	.....	39	.....	170	18	877	.....	.....
		Total	10,037	1,16,702	.....	4,885	.....	9,009	6,184	66,007	144	.....
Ida	37	Mudda	206	3,301	.....	460	.....	.....	246	1,036	.....	.....
	38	Rosetah	1,367	2,693	.....	42	.....	.....	129	1,266	.....	.....
	39	Kheleapore	107	2,250	.....	462	.....	.....	105	792	.....	.....
	40	Isarnpore	540	2,018	.....	613	.....	.....	127	1,982	.....	.....
Cooch Behar	41	Maheswari	241	1,330	.....	310	.....	.....	70	908	.....	.....
	42	Cooch Behar	690	2,498	.....	42	.....	.....	471	1,317	.....	.....
		Total	3,337	16,107	.....	1,929	.....	988	215	7,194	.....	.....
Dooch Behar	43	Berhampore	4,984	10,716	.....	274	.....	1,866	5,103	7,863	.....	.....
	44	Jalbandha	10,370	40,189	.....	180	.....	5,011	11,078	.....	.....	1,890
	45	Kandi	121	4,404	.....	37	.....	673	461	2,318	.....	.....
	46	Gangpore	2,432	6,210	.....	89	.....	796	635	5,420	60	535
		Total	18,211	65,017	.....	488	.....	8,003	12,429	30,990	60	1,900
		Divisional Total	38,216	2,17,618	.....	6,907	.....	17,030	19,188	84,141	204	1,900
RAJSHAHY AND COCH BEHAR DIVISION.												
Raipur	47	Dinapore	1,876	16,702	.....	820	.....	.....	4,394	3,900	.....	.....
	48	Natore	2,469	4,946	.....	1,239	.....	.....	309	1,266	.....	.....
	49	Palna	1,567	7,003	.....	790	.....	.....	393	2,163	.....	.....
	50	Burjanga	2,000	7,414	.....	948	.....	.....	461	8,001	.....	.....
	51	Rora	3,318	6,902	.....	441	.....	.....	545	1,054	.....	.....
	52	Barpore	216	2,633	.....	702	.....	.....	130	1,406	.....	.....
Raipur	53	Barpore	3,365	14,003	.....	3,117	.....	.....	3,365	3,365	.....	.....
	54	Kureong	.....	1,498	.....	.....	.....	.....	216	110	.....	.....
		Divisional Total	18,107	61,800	.....	6,318	.....	.....	8,732	14,043	.....	.....
Dacca DIVISION.												
Dacca	55	Narainpore and Muddan- gunge	5,475	10,770	.....	1,120	.....	.....	49	3,728	.....	.....
	56	Farreepore	821	5,399	.....	1,344	.....	.....	854	1,801	.....	.....
Farreepore	57	Farreepore	823	2,997	.....	421	.....	.....	216	1,801	.....	.....
	58	Farreepore	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Total	1,444	6,286	.....	1,765	.....	.....	880	5,629	.....	.....

Towns Municipalities in Bengal during the year 1879-80.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including garden and improvement.	Sanitary and charitable establishments, almshouses, &c.	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,415	40	401	231	188	5,966	693	
2,491	73	24	27	271	.....	.....	9,011	3,421	
827	95	179	137	161	.....	.....	4,064	367	
284	1,237	.....	.....	.....	63	175	163	61	.....	.....	5,597	2,970
5,277	1,237	661	.....	95	135	779	602	614	.....	.....	21,406	6,611
192	40	.....	600	.....	323	.....	.....	5,831	619	
275	28	.....	.....	27	513	50	64	.....	.....	3,978	1,176	
467	26	.....	40	37	1,493	60	397	.....	.....	9,209	1,737	
77	137	.....	.....	1	.....	.....	13	300	.....	3,799	751	
571	5	.....	.....	145	788	168	68	621	.....	.....	3,090	536
1,090	1,175	176	4,716	.....	.....	4,716	3,561	
750	400	.....	25	.....	.....	3,262	1,422	
300	853	17	.....	.....	2,992	1,053	
250	460	.....	15	.....	.....	1,665	1,166	
2,671	5	.....	.....	145	138	2,326	610	916	.....	.....	13,276	6,768
570	30	227	.....	.....	2,477	713	
1,009	2,568	377	380	1,390	.....	.....	15,117	2,367	
721	12	.....	241	.....	.....	5,321	39	
.....	63	64	.....	.....	2,233	61	
5,280	2,568	349	476	1,438	.....	.....	25,574	3,229	
11,752	613	.....	290	2,600	4,806	1,716	3,631	300	.....	75,262	16,077	
1,080	770	490	611	13,871	4,025	
1,096	111	.....	.....	16,361	83	
100	106	.....	.....	4,263	321	
996	221	.....	133	.....	16	.....	110	.....	.....	3,333	2,376	
1,369	176	.....	.....	3,038	983	
1,028	229	.....	.....	6,411	1,039	
271	21	.....	.....	.....	.....	.....	407	.....	.....	1,436	406	
1,084	644	.....	383	.....	.....	10,731	105	
2,110	841	.....	383	.....	.....	8,598	1,024	
2,132	300	60	.....	.....	313	100	646	.....	.....	9,025	2,947	
997	409	16	450	.....	.....	8,639	2,305	
997	95	.....	.....	.....	120	.....	203	.....	.....	4,061	298	
365	16	.....	20	.....	.....	63	196	.....	.....	2,399	178	
853	100	.....	.....	.....	.....	.....	179	.....	.....	4,650	106	
261	300	39	1,745	.....	.....	3,914	991	
633	20	.....	.....	.....	413	.....	75	.....	.....	8,207	136	
656	110	.....	65	.....	.....	2,419	132	
1,458	109	.....	43	.....	.....	2,015	360	
614	100	.....	40	.....	.....	2,020	428	
310	36	.....	.....	.....	100	.....	40	.....	.....	1,623	196	
30,634	1,762	60	1,108	4,300	1,388	5,038	1,11,796	18,890	
86	300	180	297	.....	.....	4,558	664	
3,049	28	60	293	.....	.....	2,215	492	
460	123	45	131	.....	.....	2,742	373	
398	150	100	160	.....	.....	1,620	650	
1,091	41	30	148	.....	.....	3,152	474	
4,016	53	.....	64	.....	312	615	1,008	.....	.....	16,074	2,560	
5,063	517	.....	.....	.....	411	133	76	.....	.....	13,093	9,990	
6,667	361	30,336	.....	.....	690	613	300	.....	.....	60,444	6,714	
706	830	.....	80	.....	.....	4,560	156	
4,954	131	180	.....	.....	2,020	780	811	.....	.....	11,722	320	
14,973	398	30,900	.....	360	2,451	1,668	661	.....	.....	62,349	14,660	
46,438	232	91,719	60	1,537	.....	7,133	3,841	6,785	.....	.....	2,21,106	38,749
.....	
968	60	1,106	6,706	8,871	
1,060	90	.....	43	.....	.....	6,590	1,964	
3,070	94	182	234	.....	611	163	305	.....	.....	8,090	1,241	
2,647	616	.....	696	.....	.....	8,186	1,284	
3,044	93	.....	.....	.....	56	.....	96	.....	.....	6,083	2,236	
230	338	90	79	.....	.....	2,469	667	
1,466	12	6,576	186	64	961	.....	1,166	.....	.....	17,816	667	
.....	30	.....	.....	.....	.....	355	1,113	
12,813	120	7,457	402	64	961	1,668	312	3,808	.....	.....	64,319	18,132
.....	
1,066	81	.....	4,360	290	.....	661	470	241	.....	.....	11,836	4,419
728	18	.....	.....	341	104	363	.....	.....	6,108	728	
1,117	60	.....	.....	149	90	63	.....	.....	5,157	633	
686	63	.....	.....	480	200	396	.....	.....	8,316	1,415	

Form No. II.—Statement showing the Expenditure of Second Class

1	2	3	4	5	6	7	8	9	10	11	12	13
Districts.	Serial number of Municipality.	Name of Municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of income (if any special from that of the local office is maintained).	Conservancy and cleaning.	Police.	Redemption of debts and donations.	Lighting.
DAOGA DIVISION.—(Contd.)			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bankergunge	86	Burrisaul	1,080	10,639	.....	1,120	.....	.....	1,878	2,552	.....	.....
	89	Nalchetty	1,438	1,079	.....	225	.....	.....	73	408	.....	.....
	90	Jhalnaboty	394	1,397	.....	352	.....	.....	81	.....	.....	.....
		Total	2,912	13,115	.....	1,697	.....	.....	1,932	3,068	.....	.....
Hymenlung	61	Nussersabad	475	6,183	.....	474	.....	.....	1,901	1,814	.....	5
	62	Beattipore	441	810	.....	97	.....	.....	.....	517	.....	.....
	63	Kalichungpore	319	2,991	.....	467	.....	.....	879	885	2	.....
	64	Mierpore	296	2,987	.....	431	.....	.....	71	879	.....	.....
	65	Jamainpore	378	3,720	.....	481	.....	.....	153	813	.....	.....
	66	Mooktasacha	640	3,613	.....	329	.....	.....	303	613	.....	.....
		Total	2,536	20,351	.....	2,279	.....	.....	2,706	4,071	2	5
Tipperah	67	Brahmunbarish	245	4,308	.....	640	.....	.....	112	1,061	.....	.....
		Divisional Total	13,590	67,821	.....	7,639	.....	.....	4,183	16,835	2	5
CHITTAGONG DIVISION.												
Chittagong	68	Cox's Bazar	420	2,301	.....	373	.....	.....	108	887	.....	.....
Naakholly	69	Naakholly	1,097	5,767	.....	480	.....	.....	432	1,211	.....	.....
		Divisional Total	1,517	8,068	.....	792	.....	.....	601	1,998	.....	.....
PATNA DIVISION.												
Patna	70	Burh	2,413	5,523	.....	911	.....	.....	574	2,100	.....	.....
	71	Bahar	2,949	13,673	.....	1,452	.....	.....	1,863	6,124	.....	70
		Total	5,362	19,196	.....	2,363	.....	.....	2,437	8,224	.....	70
Shahabad	72	Sundarpore	1,867	1,354	.....	215	.....	.....	80	850	.....	.....
	73	Buzar	970	6,102	.....	658	.....	.....	891	1,812	.....	.....
	74	Boomraon	1,478	4,770	.....	783	.....	.....	628	1,529	.....	.....
	75	Sawaron	2,944	9,322	.....	880	.....	.....	1,301	2,543	.....	.....
	76	Hubnaboh	355	1,914	.....	293	.....	.....	349	751	.....	.....
		Total	1,000	23,413	.....	2,750	.....	.....	2,164	6,502	.....	.....
Mounseepore	77	Holpore	1,415	6,473	.....	462	.....	.....	324	2,007	.....	.....
	78	Laingpore	1,568	3,770	.....	658	.....	.....	256	2,908	.....	.....
		Total	2,983	10,243	.....	808	.....	.....	580	4,915	.....	.....
Durbhanga	79	Roserah	2,031	3,299	.....	555	.....	.....	86	1,581	.....	.....
	80	Mudhobunnee	4,191	3,908	.....	346	.....	.....	370	814	.....	.....
		Total	6,182	7,170	.....	901	.....	.....	472	2,395	.....	.....
Saran	81	Revelungpore	11,840	9,327	.....	942	.....	.....	492	1,000	.....	.....
	82	Saran	3,700	4,263	.....	540	.....	.....	71	864	.....	.....
		Total	15,540	10,740	.....	1,382	.....	.....	663	1,864	.....	.....
Chumpanun	83	Mohbarre	1,633	3,316	.....	477	.....	.....	77	421	.....	.....
	84	Betfah	83	9,940	.....	405	.....	.....	.....	1,635	.....	.....
		Total	1,696	9,361	.....	882	.....	.....	77	885	.....	.....
		Divisional Total	31,474	70,332	.....	9,163	.....	.....	1,112	9,083	32,088	70
BHAGALPORE DIVISION.												
Shahapore	85	Colgong	1,398	3,427	.....	600	.....	.....	328	619	.....	.....
Central Pergunnahs	86	Doughur	761	3,373	.....	43	.....	.....	304	1,266	.....	.....
Maldah	87	Maldah	444	1,804	.....	81	.....	.....	210	710	.....	.....
	88	Englishbari	411	6,190	.....	81	.....	.....	247	2,101	.....	.....
		Total	2,914	7,180	.....	120	.....	.....	687	2,636	.....	.....
		Divisional Total	2,960	12,750	.....	862	.....	.....	901	5,379	4,101	.....
ORISSA DIVISION.												
Cuttack	89	Cuttack	4,880	28,878	.....	674	.....	.....	1,952	4,473	.....	.....
	90	Antonment	1,226	3,708	.....	.....	.....	.....	206	1,169	.....	.....
	91	Jajpore	190	3,615	.....	513	.....	.....	.....	709	.....	.....
	92	Kunturpara	809	3,662	.....	580	.....	.....	.....	742	.....	.....
		Total	7,125	39,101	.....	1,767	.....	.....	2,347	6,392	.....	.....
Balasore	93	Balasore	817	8,423	.....	247	.....	.....	998	611	2,012	.....
		Divisional Total	7,942	47,617	.....	2,014	.....	.....	3,345	6,997	10,344	.....
CHOTA NAAGPORE DIVISION.												
Hazaribagh	94	Hazaribagh	1,110	4,888	.....	612	.....	.....	108	1,820	1,816	.....
	95	Chatra	1,700	4,967	.....	940	.....	.....	.....	817	1,821	.....
	96	Edna	761	2,966	.....	533	.....	.....	.....	831	1,591	.....
		Total	3,571	12,821	.....	1,644	.....	.....	108	3,173	4,097	.....
Leharidurga	97	Ranchho	3,807	6,201	.....	547	.....	.....	.....	1,608	2,185	.....
Simphoon	98	Chyabasa	1,187	2,516	.....	212	.....	.....	7	101	540	.....
Manbhoom	99	Purulia	1,065	6,347	.....	270	.....	.....	121	1,271	1,548	.....
		Divisional Total	9,372	37,781	.....	2,609	.....	.....	256	6,043	4,807	.....
		GRAND TOTAL	1,42,808	8,58,780	.....	48,787	.....	.....	32,507	99,208	2,02,564	.....

Municipalities in Bengal during the year 1879-80.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, and similar improvements.	Sanitary and charitable institutions (hospitals, dispensaries, &c.)	Education, and art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,754	817	1,381	1,403	131	25	613	1,117	531	1,132	1,000	1,000	1,000	
648	35	200	15	80	80	38	1,041	1,000	1,041	1,000	1,000	1,000	
2,399	843	1,681	1,463	136	145	725	18,463	3,006					
3,005	18	118	243	50	40	20	6,171	404					
475	430	100	120	64	10	10	1,109	131					
883	74	64	38	120	65	40	2,379	431					
1,283	361	100	618	26	140	100	2,791	334					
841		100	800				2,153	1,085					
5,093	18	483	100	164	672	841	10,127	3,702					
1,031	76		36	180	18	69	4,273	282					
12,630	98	1,370	4,513	2,004	2,101	2,461	1,908	1,811			57,393	12,424	
623	0	60	185	60	60	108	2,250	427					
613	0	56	183	110	45	590	2,963	1,302					
							5,233	1,070					
900	70		40	210	421		5,516	2,950					
9,036			806	1,300	79		15,628	1,184					
4,523	70		935	1,410	600		20,944	4,114					
142	67	58	105	25	137	25	1,236	2,017					
1,746	30	40	200	42	42	603	3,001	1,074					
573	60	3,051	154	612	364	63	9,352	3,004					
60	1		73	44	63		1,610	598					
3,443	67	117	8,681	106	154	600	22,820	1,109					
818	17	63	951	60	107	60	6,661	1,307					
100			120	77			3,771	1,667					
1,016	17	83	1,073	137	107		10,452	2,771					
727	15	276	10	10	10	45	3,430	1,001					
1,109		76	1,000	50	50	532	6,118	1,492					
1,650	15	874	78	10	1,600	224	9,078	3,366					
3,091	433		9,080	920	617	15	15,021	5,122					
64	30		755	346	131		4,491	1,751					
5,143	463		6,258	1,675	867	140	19,122	4,903					
217	305	14	106	106	60	142	2,827	1,121					
850	854	27	27	640		309	6,225	1,784					
1,187	335	838	163	616	60	251	8,052	2,906					
16,181	870	1,348	2,097	6,848	1,654	5,512	3,120	1,868			91,508	10,838	
						340	20	83			705	2,027	
197	47	54	26	110	110	30	3,148	894					
225	68			354	136	35	2,005	905					
600	68			298	130	85	4,308	1,020					
785	123			653	224	86	6,694	1,453					
823	47	177	30	110	665	1,002	11,511	4,434					
3,400	305	6,536	1,100	105	1,323	780	30,962	2,410					
623	108	108	11	10	114	89	2,063	3,314					
1,823	13	83			475	48	3,002	164					
					370	110	4,305	84					
5,803	548	6,734	1,111	110	1,700	1,739	41,110	5,202					
5,000				74		36	8,161	1,075					
5,972	848	6,734	1,111	180	1,700	1,727	69,271	6,327					
								34					
1,000	385	58	601	61	275	160	6,971	84					
790			100	60	217	84	4,965	2,064					
338					290	81	3,713	87					
3,167	450		791	61	712	190	11,170	3,226					
1,116					100	76	6,000	3,883					
779			189	108	100		3,112	1,230					
1,382	89		606		130		6,001	1,311					
5,416	402		1,895	267	1,041	255	25,701	5,440					
1,06,288	84,019	8,100	11,833	10,438	36,640	11,171	27,741	2,318			6,01,282	1,30,067	

FORM No. II.—Statement showing the Expenditure

1	2	3	4	5	6	7	8	9	10			
DISTRICTS.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of revenue (transferred from that of the head office is maintained).	Conservancy and cleaning.	Police.	Registration of births and deaths.	Lighting.
BURDWAN DIVISION.												
Burdwan	1	Pattoshale	1,936	1,962	...	...	...	...	...	...	...	...
	2	Konarakoke	3,041	3,131	...	...	...	...	...	171	1,030	...
	3	Konarpore	668	1,636	...	...	...	...	...	...	698	...
	4	Johannabad	603	2,314	...	...	...	...	...	...	120	...
	5	Nelly	723	1,366	...	...	...	...	...	...	61	...
	6	Konarpore	314	398	...	...	...	...	...	...	10	...
	7	Shambhar	1,017	2,526	...	...	...	...	...	...	172	...
	Total	8,360	12,631	...	1,231	...	1,071	617	3,358	...	...
skorea	8	Jaipore	303	812	...	...	...	...	...	...	...	...
ogily	9	Mura	371	463	...	...	...	...	...	...	...	...
	10	Pandoh	1,370	1,337	...	...	...	...	...	...	...	...
	11	Guppihar	397	794	...	...	...	...	...	...	...	...
	12	Bulgarhar	3,444	3,134	...	...	...	...	...	...	...	...
	Total	5,036	5,626	...	865	...	...	...	6,390	...	...
wrah	13	Khanakool	2,370	1,127	...	...	...	...	...	...	...	...
	Divisional Total	17,360	10,708	...	2,115	...	1,371	417	11,401	...	...
PRESIDENCY DIVISION.												
Pargunnahs	14	Barackpore Cantonment	...	1,613	...	...	...	180	60	1,233	...	...
	15	Dum-Dum ditto	...	1,233	...	...	...	94	2,829	564	...	...
	16	Islands	...	340	...	...	...	8	...	34	...	...
	Total	...	3,286	...	...	...	...	282	2,904	2,041	...	...
ddee	17	Chandah	...	404	3,141	...	...	...	...	187	1,002	...
	18	Jaguly	...	370	657	...	...	...	...	...	193	...
		Total	...	774	3,801	...	...	...	...	187	1,196	...
more	19	Keshubpore	...	1,151	710	...	...	...	...	...	...	...
	20	Kotechandpore	...	1,197	2,063	...	...	...	...	...	...	...
		Total	...	2,348	2,773	...	...	...	...	...	...	...
koshadabad	21	Berhampore Cantonment	...	749	1,337	...	...	...	...	...	...	...
		Divisional Total	...	3,961	11,106	...	1,184	...	353	3,214	5,900	...
RAJSHAHY AND COCHIN DEWAR DIVISION.												
lygoree	22	Jalpigoree	...	213	1,353	...	...	...	...	...	...	...
DACCA DIVISION.												
Dacca	23	Manickganje	...	888	3,704	...	...	...	...	...	...	...
		Total	...	...	...	...	...	...	...	...	...	...
Dacca	24	Syadpore	...	1,224	1,170	...	...	...	...	...	...	...
		Total	...	...	...	...	...	...	...	...	...	...
Dacca	25	Perozhpore	...	611	3,694	...	...	...	...	...	...	...
	26	Havdal	...	143	1,004	...	...	...	...	...	...	...
	27	Backergunge	...	1,279	1,950	...	...	...	...	...	...	...
		Total	...	1,822	6,663	...	...	...	...	...	...	...
Dacca	28	Tangal	...	737	3,643	...	...	...	...	...	...	...
		Divisional Total	...	4,671	13,679	...	1,837	...	...	366	6,185	...
PATNA DIVISION.												
Dina	29	Khagoul	...	1,847	2,094	...	...	...	...	...	...	...
	30	Kanpur	...	96	1,266	...	...	...	...	...	...	...
	31	Dinapore Nizamul	...	3,363	7,634	...	...	...	...	...	...	...
	32	Malondpore	...	970	1,657	...	...	...	...	...	...	...
	33	Bylandpore	...	773	1,250	...	...	...	...	...	...	...
	34	Pitwa	...	1,606	3,696	...	...	...	...	...	...	...
	35	Makansah	...	3,740	3,071	...	...	...	...	...	...	...
	36	Dinapore Cantonment	...	1,600	14,090	...	...	...	...	...	...	...
	37	Nawadah	...	2,640	1,170	...	...	...	...	...	...	...
		Total	...	10,726	30,127	...	3,073	...	...	7,074	34,706	...
	38	Tokari	...	3,271	3,300	...	...	...	...	...	...	...
	39	Imoodnagar	...	2,311	3,105	...	...	...	...	...	...	...
Dina	40	Jehanabad	...	980	1,260	...	...	...	...	...	...	...
	41	Nawadah	...	808	817	...	...	...	...	...	...	...
	42	Ramh	...	608	1,021	...	...	...	...	...	...	...
	43	Jejewly	...	533	577	...	...	...	...	...	...	...
	44	Sherghatty	...	670	1,234	...	...	...	...	...	...	...
	45	Fatehpore	...	524	430	...	...	...	...	...	...	...
	46	Aurangabad	...	1,273	637	...	...	...	...	...	...	...
	47	Ohra	...	516	491	...	...	...	...	...	...	...
	48	Nabbingur	...	1,227	605	...	...	...	...	...	...	...
		Total	...	13,619	12,616	...	47	...	1,360	1,115	7,316	103

Unions in Bengal during the year 1879-80.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works including gardens and similar improvements.	Sanitary and charitable institutions (hospitals, schools, houses, vaccination, &c.).	Education and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Expenditure of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
796								62				1,227	5,481
671								41				2,314	3,866
790								69				2,355	0
336								46				1,901	1,015
666								33				1,917	149
								11				2,517	1,450
3,078								303				12,461	0,351
								84				205	302
243								39				730	104
629								36				1,704	1,113
691								87				843	132
								116				3,910	2,700
1,763								243				7,119	4,063
								12				559	2,738
4,941								643				21,621	16,336
												1,015	—2,700
84								86				3,803	325
								9				161	225
84								87				5,707	229
													—2,700
626								314				3,090	459
305								63				764	209
731								307				3,415	737
176								8				779	1,123
								11				1,363	1,490
100								19				2,141	2,982
224								694				1,490	500
1,129								1,017				13,192	4,527
													—2,700
								64				1,421	154
86												3,736	430
												2,739	25
												1,794	1,324
100								14				80	370
300								75				1,679	1,654
												103	3,307
400												4,440	171
1,831								74				4,000	4,280
1,740								210				14,500	
												2,000	1,765
209								16				1,174	174
1,180												7,094	3,006
												1,460	1,115
36												1,073	1,038
												2,150	1,355
791												2,442	3,045
8												14,773	1,785
												1,215	2,644
3,308								3,373				23,610	17,305
1,000								19				2,500	2,000
540								14				2,465	2,211
432								11				1,679	797
								13				804	401
								18				640	400
								16				620	450
								13				1,341	600
								21				252	908
600								15				1,208	932
								11				658	400
								14				612	1,110
3,368								199				12,790	12,134

FORM No. II.—Statement showing the Expenditure of

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICTS.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes or sources of income (if any special cess levied from that of the head office is maintained.)	Conservancy and cleaning.	Police.	Registration of births and deaths.	Lighting.
PATNA DIVISION.—(Contd.)			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Shahabad	49	Chowra	251	491	.....	114	.....	.....	86	298	.....	.....
	50	Bhojpur	47	1,004	.....	170	.....	.....	.....	635	.....	.....
	51	Chenarao	277	945	.....	374	.....	.....	120	386	.....	.....
	52	Narainpur	572	1,166	.....	374	.....	.....	373	298	.....	.....
	53	Jahadabad	267	641	.....	106	.....	.....	103	391	.....	.....
Manuserpore	54	Chand	256	301	.....	35	.....	.....	.....	86	.....	.....
	55	Chynpore	114	403	.....	60	.....	.....	.....	313	.....	.....
Total			289	4,902	.....	1,048	.....	.....	531	5,774	.....	.....
Manuserpore	56	Rodamurhee	1,071	1,390	.....	204	.....	.....	73	472	.....	.....
	57	Mohar	715	1,188	.....	211	.....	.....	113	709	.....	.....
Total			1,786	2,578	.....	415	.....	.....	184	1,181	.....	.....
Divisional Total			31,460	60,423	.....	4,583	.....	1,348	9,907	27,990	163	.....
BHAGALPUR DIVISION.												
Purneah	58	Kishengunge	1,439	3,108	.....	800	.....	.....	86	2,293	.....	.....
	59	Manungunge	1,022	1,121	.....	129	.....	.....	74	709	.....	.....
Total			2,461	4,229	.....	929	.....	.....	160	2,992	.....	.....
ORISSA DIVISION.												
Pooree	60	Pooree	4,089	8,809	.....	1,715	.....	.....	593	5,823	.....	.....
CHOTA NAAGPUR DIVISION.												
Lehardunga	61	Lehardunga	186	1,102	.....	141	.....	.....	219	651	.....	.....
	62	Garwal	1,046	2,497	.....	315	.....	.....	293	814	.....	.....
	63	Daloungunge	.....	798	.....	125	.....	.....	169	365	.....	.....
	64	Palkote	210	486	.....	156	.....	.....	.....	286	.....	.....
Total			1,391	5,003	.....	736	.....	.....	690	2,236	.....	.....
Manaboom	65	Manaboom	76	879	.....	30	.....	.....	71	337	.....	.....
	66	Indial	861	1,177	.....	42	.....	.....	297	434	.....	.....
	67	Rajoumaboom	266	1,530	.....	62	.....	.....	144	764	.....	18
Total			1,174	3,586	.....	134	.....	.....	502	1,535	.....	18
Divisional Total			2,565	8,546	.....	840	.....	.....	502	3,763	.....	18
GRAND TOTAL			60,968	1,23,990	.....	12,797	.....	3,558	16,827	67,907	163	12

FORM No. II.—Statement showing the Expenditure of

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICTS.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes or sources of income (if any special cess levied from that of the head office is maintained.)	Conservancy and cleaning.	Police.	Registration of births and deaths.	Lighting.
BHAGALPUR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Mungghy	1	Jamuljore	623	15,333	.....	1,771	.....	.....	2,295	2,530	.....	.....
	2	Malhaur	2,923	5,240	.....	725	.....	.....	216	1,406	840	.....
Total			3,546	20,773	.....	2,496	.....	.....	216	4,731	2,870	.....

Unions in Bengal during the year 1879-80.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works including aid to agriculture and other similar improvements.	Sanitary and charitable institutions (hospitals, dispensaries, homes, vaccination, &c.)	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	14	.....	.....	460	328	
.....	18	80	84	6	.....	.....	1,010	36	
264	110	.....	.....	.....	.....	.....	.....	902	—224	
80	90	.....	.....	831	637	
25	21	.....	.....	171	246	
25	457	179	
255	110	18	80	84	79	.....	.....	4,949	812	
274	700	.....	47	.....	86	.....	.....	1,816	648	
75	96	.....	.....	.....	.....	1,190	705	
949	700	.....	145	.....	86	.....	.....	5,011	1,354	
5,160	788	.....	.....	810	818	1,212	84	5,867	.....	.....	55,254	31,665	
1,320	5	.....	.....	.....	6	27	.....	5,940	607	
300	110	.....	.....	1,209	961	
1,499	5	.....	.....	.....	116	27	.....	6,142	1,658	
2,345	50	.....	.....	.....	407	.....	.....	10,835	2,145	
25	25	.....	.....	1,000	207	
9	12	.....	.....	1,836	1,907	
.....	16	.....	.....	672	76	
.....	15	.....	.....	466	340	
24	67	.....	.....	2,731	2,550	
.....	556	37	
.....	839	.....	.....	1,904	58	
.....	166	176	1	81	1	.....	.....	1,540	227	
.....	
.....	180	180	1	81	937	.....	.....	4,113	307	
24	138	139	1	81	904	.....	.....	7,846	2,907	
15,574	908	195	750	1,180	1,319	1,526	813	6,958	28	25	1,39,055	(8,472	2,700

Stations in Bengal during the year 1879-80.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works including aid to agriculture and similar improvements.	Sanitary and charitable institutions (hospitals, dispensaries, homes, vaccination, &c.)	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Credit balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,080	61	299	.....	10	985	113	390	1,707	.....	.....	15,725	431	
1,377	.....	.....	.....	.....	.....	62	6	201	.....	.....	6,572	2,200	
7,456	61	299	.....	10	985	175	336	1,908	.....	.....	31,307	2,721	

1	2	3	4	5	6	7	8	9	10	11	12	13	14
DISTRICTS.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of revenue from that of the local office in continuation.	Conservancy and cesses.	Police.	Registration of births and deaths.	Lighting.		
BURDWAN DIVISION.													
ardwan	...	21,802	83,489	1,001	8,845	...	2,448	17,718	35,125	73	5,071		
alibona	...	1,067	10,454	...	812	...	1,008	6,451	...	...	...
ardham	...	107	4,361	...	833	...	938	1,474	...	...	...
dnopore	...	11,011	32,014	...	2,538	...	180	4,083	13,881	368	30		
obly	...	30,370	65,082	...	8,893	...	2,737	19,806	34,338	108	1,168		
erah	...	4,717	2,23,771	...	10,780	...	8,414	55,044	35,442	...	30,000		
Divisional Total		73,114	4,30,123	1,001	41,800	...	11,514	1,00,337	1,15,783	488	20,318		
PERMADUT DIVISION.													
Pergundah	...	39,000	6,10,088	...	60,285	...	21,447	1,53,780	1,46,679	1,813	81,794		
addeh	...	16,614	60,740	...	7,785	...	3,214	4,644	22,876	176	...		
sdore	...	9,414	14,411	...	1,874	...	470	3,937	...	...	439
corahadad	...	14,670	52,954	...	485	...	6,113	12,008	30,265	60	1,080		
Divisional Total		69,097	7,69,223	...	66,454	...	30,073	1,71,000	1,00,467	2,047	84,131		
RAJSHAHIE AND COOCH BEHAR DIVISION.													
ajahale	...	8,938	17,702	...	1,853	...	1,179	915	5,290	...	...
ajahale	...	7,187	1,24,940	1,278	1,833	...	509	8,546	2,647	...	...
napore	...	1,075	10,702	...	830	...	...	4,932	2,508	...	...
ibna	...	2,447	16,778	...	1,778	...	...	943	4,063	...	...
gta	...	5,881	7,035	...	638	...	...	475	3,060	...	...
dnopore	...	8,825	14,980	...	2,117	...	...	2,607	2,530	...	...
dnopore	...	212	1,153	...	96	...	...	412	...	...	...
stroom	1,188	...	...	...	...	216	119	...	...
Divisional Total		30,006	1,09,517	1,278	8,709	...	1,798	18,386	32,608	...	...
DACCA DIVISION.													
acca	...	28,577	1,01,182	696	9,132	...	437	31,358	51,838	...	2,085		
ardnarpore	...	1,464	9,401	...	2,057	...	...	343	4,938	...	...
ardnarpore	...	5,036	10,840	...	2,364	...	...	1,463	6,076	...	...
ardnarpore	...	3,815	25,738	...	2,072	...	...	2,940	9,916	...	...
ardnarpore	...	2,800	16,400	...	3,400	...	...	3,024	...	...	...
ardnarpore		
Divisional Total		40,716	1,59,303	698	19,025	...	437	70,650	48,516	33	5,100		
CHITTAGONG DIVISION.													
hilacon	...	737	28,180	...	1,759	...	673	3,870	5,307	...	...
onaholy	...	1,007	3,067	...	640	...	...	625	1,211	...	...
Divisional Total		1,884	29,367	...	2,394	...	613	4,008	6,519	...	...
PATNA DIVISION.													
atna	...	35,326	1,60,788	...	15,040	...	1,340	33,079	52,323	...	4,380		
atna	...	40,225	69,580	...	1,303	...	...	7,271	21,170	...	1,848
atna	...	3,114	44,670	178	6,061	...	...	7,016	10,811	...	...
atna	...	1,106	53,071	...	4,803	...	...	6,378	...	...	...
atna	...	10,439	30,186	...	3,128	...	1,180	3,360	10,021	...	...
atna	...	20,464	83,549	...	2,059	...	1,380	6,928	11,800	...	...
atna	...	1,800	1,0	...	...	...	...	...	...	...	...
Divisional Total		1,50,980	3,80,768	178	30,633	...	4,617	64,524	1,00,671	864	7,815		
SHAHJHAPUR DIVISION.													
longhyr	...	17,377	48,813	...	4,191	...	1,381	9,536	10,670	...	838		
longhyr	...	5,967	40,707	...	1,914	...	...	9,040	9,414	...	...
uram	...	11,116	23,460	...	...	...	...	3,739	4,038	...	...
lakh	7,159	...	120	...	667	786	3,815	...	...
entah Pergundah	...	5,968	8,813	...	794	...	819	3,732	1,097	...	...
Divisional Total		35,736	1,27,302	...	8,119	...	3,146	23,770	35,930	...	888		
ORISSA DIVISION.													
lutack	...	7,185	29,194	...	1,788	...	3,347	6,321	8,338	...	...
halacore	...	618	8,423	...	247	...	968	618	2,012	...	...
core	...	4,456	6,039	...	1,713	...	...	4,335	...	...	...
Divisional Total		12,659	44,650	...	3,748	...	3,315	7,423	16,167	...	...
CHOTA NAGPORE DIVISION.													
isardahat	...	3,663	12,528	...	1,454	...	708	3,175	4,087	...	540		
isardahat	...	4,798	11,034	...	2,177	...	...	3,414	...	...	...
isardahat	...	1,127	3,446	...	213	...	101	1,810	...	...	...
isardahat	...	2,549	9,691	68	390	...	778	1,997	5,778	...	27		
Divisional Total		11,927	34,023	68	3,654	...	698	7,408	12,888	348	27		
GRAND TOTAL		4,43,365	21,07,090	3,304	1,74,197	...	65,800	4,85,734	5,73,377	3,890	69,917		

of Municipalities, Unions, and Stations in Bengal during the year 1879-80.

16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	REMARKS.
RECAPITULATION.																
Construction and maintenance of roads.	Winding roads.	Drainage works.	Water-supply.	Buildings.	Other public works, and similar improvements.	Sanitary and charitable establishments, houses, vaccination, &c.	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	TOTAL.	Balance at the close of the year.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
23,985 467 77	3,818	681 55 137	..... ..... .....	2,194 60 .....	..... ..... .....	1,716 1,403	609 60	5,689 471 13	..... ..... 300	3,900	68,683 8,618 3,769	38,778 1,084 781			
7,038 23,091 61,395	..... 1,390 5,767	1,098 145 618	25	824 464 397	..... 3,801 5,155	3,179 2,933 4,386	519 1,601 1,383	1,071 10,173 33,734	..... ..... .....	..... ..... .....	30,018 1,14,754 2,21,964	7,507 15,096 6,984			
97,607	13,890	3,979	26	3,398	7,905	14,407	6,344	31,437	300	3,900	4,45,240	51,607				
1,10,881	15,618	2,618	791	18,619	284	10,104	4,388	33,798	.....	.....	6,07,776	68,544			
17,140 4,984 10,097	289 87 263	879 30,805	..... 148	804 865	1,385	1,096 2,451 2,451	2,665 1,693 1,693	4,522 1,275 1,275	..... ..... .....	..... ..... .....	68,760 11,034 84,844	10,055 8,721 16,790			
1,87,773	14,179	33,198	890	19,466	1,650	16,100	8,016	89,823	.....	.....	7,92,943	74,330			
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	-2,523			
8,188 12,653 930	63	43 1,494	..... 86,310	..... 24,850	..... 543	444 1,930	234 800	250 4,308	..... ..... .....	..... ..... .....	18,388 1,19,617 8,671	4,002 32,610 2,881			
5,723 3,490 1,495	24 91 12	231 351 5,673	..... 324 109	..... 61	..... 901	1,227 410 60	152 80 1,160	1,058 178 63	..... ..... .....	..... ..... .....	10,304 8,570 17,714	2,881 2,653 967			
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,421 35	144 133			
32,143	913	9,014	84,613	24,914	1,370	4,063	1,076	8,137	.....	.....	1,91,079	33,644			
6,033 1,993 3,706	136 ..... .....	..... ..... 892	..... ..... .....	12,719 613	346	2,288 1,463	5,159 490	6,291 290	..... ..... .....	1,301 25	1,00,232 10,091 16,293	27,807 1,438 9,983			
7,003 2,173	80 165	696 75	..... 120	..... .....	..... .....	713 814	775 18	454 69	..... .....	..... .....	23,136 13,621	4,972 4,992			
21,450	350	1,305	15,745	3,079	4,619	6,776	3,793	7,900	1	3,700	1,08,860	44,450				
8,370	.....	273	.....	380	133	395	249	493	.....	.....	21,331	5,688			
.....	.....	8	.....	.....	.....	350	45	516	.....	.....	5,042	1,308			
4,370	.....	395	.....	240	195	636	295	1,028	.....	.....	21,363	6,788			
48,081 7,383 6,995	6,998 109 847	..... 414 117	..... ..... 2,021	5,000 3,345 218	733 404 61	2,912 890 1,131	2,790 390 629	6,694 1,907 4,694	..... ..... 1,463	..... ..... .....	1,02,018 47,074 43,912	26,400 82,091 7,911			
11,004 8,964 9,838	1,927 1,978 1,456	17 943 858	..... 168 100	..... 2,003 5,610	..... 40 183	1,027 251 3,045	437 493 1,665	1,494 2,474 661	..... ..... .....	..... ..... .....	26,492 24,385 42,541	10,655 13,440 10,773			
1,107	306	858 .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	7,952	2,968			
69,679	15,668	5,636	3,170	16,999	3,430	12,626	5,635	15,511	.....	1,463	9,46,680	1,24,966			
14,410 13,652 8,674	61	882 133	..... ..... .....	836	824	1,683 1,856 2,764	803 617 1,716	2,669 1,790 268	..... ..... 27	..... 1,000	46,379 89,907 26,981	17,811 4,474 1,623			
786 1,774	..... 67	..... 843	..... 38	..... 130	..... 396	466 172	268 35	58 499	..... .....	..... .....	6,084 10,021	1,423 4,759			
20,346	129	8,714	36	1,382	1,674	3,043	1,900	6,646	27	1,000	1,26,494	30,444				
5,698 5,005 5,344	846	6,784	1,111	118 76	1,706	1,729 28	158	1,687 1,507 607	1,918	1,156	41,110 8,141 10,555	5,392 94 1,075				
11,317	848	6,756	1,111	339	1,706	1,757	168	8,101	1,914	1,156	69,100	6,623				
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	-94			
3,107 1,160 779	..... ..... .....	408 ..... .....	..... ..... .....	791 189	91 106	713 109 239	180 75 384	265 808 81	..... ..... 1,143	..... ..... 600	1,178 6,308 2,111	2,356 6,308 1,530			
1,593	.....	69	.....	661	380	1,033	81	1,143	.....	.....	10,142	1,014			
5,448	.....	484	.....	1,701	447	1,013	346	1,928	.....	697	30,590	11,606			
682,040	41,160	50,604	75,029	69,036	24,628	66,109	24,387	1,13,967	2,246	9,343	2,32,170	3,10,889				

TABLE II.
Abstract of Form No. II, giving the Provincial Totals for each column, from 1 to 24, for the year 1879-80.

	Rs.			
Balance from previous year	4,48,385
Income during the year	<u>22,07,869</u>
Interest on debt	3,304
Head office establishment	1,74,197
Collection of octroi	Nil
Collection of other taxes and sources of income	55,860
Conservancy and cleansing	4,25,724
Police	5,73,377
Registration of births and deaths	3,629
Lighting	82,917
Construction and maintenance of roads	4,63,040
Watering roads	41,169
Drainage works	59,804
Water-supply	76,592
Buildings	69,056
Other public works, including gardens and similar improvements	22,028
Sanitary and charitable establishments (hospitals, almshouses, vaccination, &c.)	59,109
Education, Science, and Art	24,387
Miscellaneous	1,13,587
Contributions to local or provincial funds	2,246
Repayment of debt	<u>9,353</u>
		Total	...	<u>22,59,179</u>
Balance at the close of the year—				
Credit balance	3,95,582
Debit ditto	<u>—3,607</u>

REPORT

OF

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1880-81.

Calcutta:
PRINTED AT THE BENGAL SECRETARIAT PRESS.
1882.

REPORT
ON
MUNICIPAL TAXATION AND EXPENDITURE
IN THE
LOWER PROVINCES OF BENGAL
FOR THE YEAR 1880-81.

No. 167.

FROM COLMAN MACAULAY, Esq.,

Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Calcutta, { *dated the 10th March* } 1882.
 { *issued the March* }

MEDICAL AND MUNICIPAL
DEPARTMENT.
(MUNICIPAL.)

SIR,

WITH reference to the Resolution of the Government of India in the Department of Revenue, Agriculture, and Commerce, No. 1-27, dated the 27th March 1872, I am directed to submit, for the information of His Excellency the Governor-General in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1880-81, together with classified statements showing the income and expenditure of the municipalities, unions, and stations during that year, prepared in accordance with the instructions contained in the orders of the Government of India in the same Department, No. 2-81, dated the 8th August 1876.

CALCUTTA.

2. *Election and Appointment of Commissioners.*—As a general election of Commissioners was held in October 1879, there was no general election during 1880. One elected Commissioner died during the year and his successor was elected on the 15th July; and two vacancies were caused by the resignation of Commissioners appointed by Government.

3. *Meetings of the Commissioners.*—During 1880 the Commissioners held five ordinary meetings, four quarterly meetings, thirteen special general meetings, and two special meetings, or in all twenty-four meetings, to which all the Commissioners were invited. In addition to these, there were 37 meetings of the

Town Council and 111 meetings of Committees and Sub-Committees appointed to consider and report on special subjects and departments. Several of these Committees and Sub-Committees—notably the License Committee and the Sub-Committee for considering and cancelling bills in arrear—did excellent work, holding meeting after meeting until the object of their appointment was gained; and on the whole, the Commissioners showed by their attendance at meetings a very creditable interest in their work. Thirteen of the elected Commissioners and one nominated Commissioner attended 50 meetings or more than that number. Of the elected Commissioners eight attended less than five and none less than two meetings.

4. *Finances of the Municipality: its liabilities.*—The finances of the Municipality are, it is believed, now in a thoroughly prosperous condition. Although a further sum of 2½ lakhs of rupees was borrowed during the year 1880, the net debt to Government and debenture-holders at the close of the year was, after deduction of the Sinking Fund, Rs. 1,27,75,937, against Rs. 1,28,78,770 at the beginning of the year; the ordinary revenue exceeded the ordinary expenditure by Rs. 2,12,504; the actual balance at the close of 1880, including the estimated value of stores in stock, was Rs. 15,40,987 as compared with Rs. 12,07,264 at the close of the previous year; and the cash balance was Rs. 6,54,804 as compared with Rs. 7,92,577. That the improved financial condition of the Municipality is fully appreciated by the public was shown by the fact that the debenture loan of 2½ lakhs of rupees which the Corporation issued during the year, in order to pay for the pipes required for the independent pumping main between Tallah and Wellington Square, and for the extension of the street water-supply, was tendered for more than six times over, nearly the whole loan being taken up at a premium of Rs. 2-9 per cent. and more than 18½ lakhs of rupees being offered at and above par. As a result of the greatly improved financial condition of the Municipality, the Commissioners were able in 1881 to reduce the house-rate from 8 per cent. to 7½ per cent., and the water-rate from 3½ to 3 per cent., and to make still greater reductions in the different classes of night-soil fees.

5. The aggregate of the cost of the drainage scheme, water-supply,

Statement Showing the principal works of permanent benefit in the Town.

Work.	Cost. Rs.	Date of improvement.	and other works of permanent benefit possessed by the Municipality, is nearly two crores of rupees, as will be seen from the statement on the margin; and after a full allowance is made for deterioration of block, and for excessive expenditure on one or two works, it cannot be doubted that the Municipality possesses more than an equivalent for the burden of Rs. 6,39,000 which is the approximate
Drainage scheme	77,44,865	Commenced in 1858	
Water-supply	72,37,559	Ditto in 1861	
Continuation of Free-School-street to Dhurmtoollah	13,20,860	Ditto in 1861	
Opening out of Canning-street		Ditto in 1865	
Continuation of Olive-row		Ditto in 1855	
Opening out of Hendon-street		Ditto in 1868	
" " of " Square		Ditto in 1867	
" " of Grey-street	6,46,969	Ditto in 1873	
Municipal Railway		finished 1867	
Land and machinery at the brickfields at Katrung	2,19,961	Ditto in 1868, ,, in 1861.	
Land, building, and machinery at the Entally Workshop	2,07,352	Ditto in 1862, ,, in 1863.	
Municipal Office and land	1,93,399	Ditto in 1872, ,, in 1874.	
New Market	6,06,406	Ditto in 1871, ,, in 1874.	
Dhurmtoollah Market	7,08,807	Purchased in 1874.	
Public latrines, night-soil depôts	3,41,481	Commenced in 1860.	
Slaughter-houses	2,34,948	Ditto in 1860.	
		finished in 1860.	
Total	1,58,16,571		

charge for interest on loans now outstanding against it. From the Rs. 1,27,76,000 given above as the debt on which interest has to be paid, about 21 lakhs, the cost of reproductive works, yielding about 6½ per cent., should be deducted, so that the present net debt for non-productive works is less than 107 lakhs of rupees. Considered with reference to the benefit derived by the public in health and convenience, the interest on this sum is a small burden in return for the water-supply, drainage system, and other works; while, if only 20 per cent. of the increased value of property in Calcutta is due to the improvements effected, the money has been invested to the pecuniary advantage of the town.

6. *Income of the year.*—The following statement shows the actual revenue of the Municipality during the year 1880-81 as compared with that of the previous year :—

ITEMS OF INCOME.	Income during 1879-80.	Income during 1880-81.
House-rate	13,10,406	10,07,462
Police-rate	2,91,252	3,01,474
Lighting-rate	2,52,097	2,41,907
Water-rate	4,59,862	3,91,512
Receipts from licenses on trades and professions	2,78,586	2,29,908
Carriage and horse-tax	1,70,894	1,21,364
Rents of houses, gardens, and markets	1,44,849	1,71,194
Fines and penalties	38,764	43,431
Miscellaneous	2,03,126	1,84,882
Payments for municipal services rendered to individuals	2,84,064	2,62,959
Total	34,33,400	29,55,987

The total income during 1880-81 was therefore Rs. 29,55,987, and if to this is added the balance of Rs. 9,66,910, which was in hand at the close of the previous financial year, the amount available for expenditure was Rs. 39,22,897.

7. *Expenditure.*—The following statement shows the expenditure of the Municipality under the different revenue accounts as compared with the sums expended in the previous year :—

ITEMS OF EXPENDITURE.	Expenditure during 1879-80.	Expenditure during 1880-81.
Interest on debt	9,09,651	7,98,034
Head office establishment	1,79,845	1,91,728
Collection of rates	60,363	55,049
Conservancy and cleansing	1,96,495	2,06,424
Police	3,01,132	3,00,187
Registration of births and deaths	3,294	5,933
Lighting	2,71,169	2,36,398
Construction and maintenance of roads	3,80,391	2,41,464
Watering roads	47,681	47,530
Drainage working expenses	47,809	48,185
Water-supply	2,03,560	1,89,329
Repair of buildings	7,959	8,379
Other works of public utility... ..	6,688	6,529
Sanitary and Charitable establishments	2,77,206	1,77,026
Miscellaneous	1,19,065	1,20,005
Repayment of debt	2,67,499	3,09,842
Total	32,79,807	29,42,642

8. The balance remaining in hand at the close of the financial year 1880-81 was Rs. 9,80,255. The Sub-Committee appointed to examine and cancel the irrecoverable bills of previous years, the appointment of which was mentioned in last year's report, met 32 times during the year 1880, and cancelled bills amounting in all to Rs. 2,93,805.

9. *Assessment.*—There was no general revision of assessment of holdings in any of the wards, but the valuation of 621 premises was enhanced,

while the valuation of 370 premises was reduced. The financial result of these operations was an increased assessment of Rs 72,186, and a consequent increase of Rs 11,071 in the annual demand under the several rates as shown below —

	Rs
House-rate	5,776
Water-rate	2,047
Police-rate	1,835
Lighting-rate	1,444
Total	11,071

10. *License Department.*—There were 24,702 licenses on trades, professions, and callings issued by the Commissioners during the year 1880, as compared with 27,759 in 1879; and the total value of the licenses was Rs. 2,42,263 as compared with Rs. 2,55,823 in 1879. There was an increase of nine in the number of joint-stock companies; merchants, agents, wholesale traders, &c., numbered, according to the license returns, 1,279, against 1,281 in the previous year. There were 215 practising barristers, attorneys, and pleaders of the High Court, against 199 in 1879, and 124 pleaders of subordinate courts and mooktears against 137. The number of surgeons remained at 14, but practising licentiates of medicine, apothecaries, veterinary surgeons, and owners of dispensaries fell in number from 139 to 112, and native doctors and *kobirajes* from 39 to 31. There is no doubt that the assessments in several of the classes were in 1880 incomplete, and now that the License Department has been reorganized in accordance with the report of the Special Committee appointed by the Municipality, the returns for the year 1881 will probably show an increase in both licenses and receipts. There were altogether during the year only 84 petitions of objection against assessments. In 11 cases the petitioners were exempted, in 24 cases the classification was modified, and in 49 cases the assessments were upheld.

11. *Horse and Carriage-tax and Registrations of Carts.*—The receipts from the carriage and horse-tax were slightly higher than in 1879, being Rs. 1,08,143 against Rs. 1,07,567. The number of licenses taken out for carriages drawn by two horses was 712 against 693 in the previous year; the number of carriages drawn by one horse or pony was 2,857 against 2,955; the number of buggies licensed was 272 against 292; the number of horses 3,836 against 3,844; the number of ponies and mules 1,122 against 1,290, and the number of race-horses 9 against 2. The number of carts and hackeries registered during the year was 15,042 against 14,443 in 1879, and the receipts were Rs. 60,209 against Rs. 57,831. The total amount of the fees realized by the registration of hackney carriages and palanquins in the Town, and the Suburbs of Calcutta, and in Howrah, was Rs. 17,491, as compared with Rs. 17,001 in 1879; the number of carriages of the first, second, and third classes registered in the past year being respectively 60, 1,760, and 1,525, the number of drivers 3,848, the number of palanquins 831, and the number of paliki-bearers 4,137. The Hackney Carriage Act, V (B.C.) of 1866, was extended on the 1st January 1881 to the cantonment of Dum-Dum and the portion of the Calcutta and Jessore road between Dum-Dum and Calcutta; and arrangements have been made for the employment of the municipal licensing officer as registering officer, and for the division of the fees equally between the Calcutta Municipality and the Dum-Dum cantonment.

12. *Town improvements.*—The progress made during the year in the matter of town improvements was small. Three roads, which were constructed in 1879, were completed in 1880, but only one new road out of eight included in the programme of the year, was taken in hand. As regards the systematic improvement of *bustees* not much was done during the year; the preparation of a register of all the *bustees* in the town that required to be opened out was taken in hand and has since been completed; the survey of five out of the total number (482) of *bustees* was completed, and the survey of nine others was commenced; and nine of the *bustees* were inspected and condemned by two medical officers who were deputed to examine and report upon them under section 290 of Act IV (B.C.) of 1878.

13. Out of 430 tanks that required at the beginning of the year 1879 to be filled in and covered over with earth, only 15 were dealt with during the year 1880; these tanks were, however, far above the average size. Still only Rs. 3,690 was expended from municipal funds on the work of filling up tanks. One of the chief obstacles to progress in this work of improvement was the objection of the Commissioners to spend the money of the rate-payers in improving the property of private persons who could not, under section 257 of the Calcutta Municipal Act, be compelled to pay for the expenditure incurred, unless their tanks were situated within a private enclosure. This objection has been removed by the Calcutta Municipal Amendment Act of 1881, under which the Commissioners have obtained powers which will enable them to deal more effectually than hitherto with both unhealthy *buties* and noxious tanks. The Commissioners have also under consideration a suggestion that some of the large tanks in the northern part of the town should be emptied, deepened, and then connected with the water-supply of the town, and that once or twice a year the bulk of the water should be pumped off and fresh water taken in. Not only would the tanks in the northern quarter of the town be thus improved, but there would be a supply of earth available for filling up other noxious tanks and pits.

14. *Water-supply.*—The average daily supply of filtered water during the year 1880 was 7,407,256 gallons against 7,464,150 gallons in 1879, and numerous complaints were made regarding the insufficiency of the pressure in the filtered-water supply pipes. On an average there are two additional connections with the supply pipes every day, and with every connection the pressure diminishes. The laying of an independent main between Tallah and the Wellington Square reservoir is, however, estimated to save half a million gallons a day, and the increased supply of unfiltered water that will be obtained when the pumping engine has been transferred from Chandpal Ghât to Mullick's Ghât will lead to a further daily saving of 1,500,000 gallons of filtered water. The question of the increase of the water-supply of the Town and its extension to the Suburbs, which is provided for by Act VI (B.C.) of 1881, is now under the consideration of the Municipality. The total expenditure on the water-supply in 1880 was Rs. 4,72,000, of which Rs. 2,77,880 was on account of interest and repayment of loans. The total number of premises connected with the water-supply at the close of the past year was 12,729 out of a total number of 42,212. Out of a total road surface of 14,893,000 square feet, 10,250,000, or more than two-thirds were watered, rather more than half with unfiltered and rather less than half with filtered water, the total cost of watering during the year being Rs. 43,050. The cost of filtered water was calculated to be Rs. 137 per million gallons, and the cost of unfiltered water Rs. 65 per million gallons. The works commenced by the corporation in June 1879, with the view of supplying Barrackpore with filtered water, were practically completed in November 1880, and the regular supply of water to that station took place from the 2nd December.

15. *Drainage.*—At the beginning of 1880 there remained 42½ miles of third class pipe sewers to be constructed in order to complete the drainage scheme of the Town, but, owing to delay in the acquisition of the land that had to be taken up, only 7.35 miles of sewers were actually constructed, the outlay being only Rs. 1,21,500, or Rs. 28,440 less than the minimum expenditure prescribed by the Act. The expenditure since the passing of Act IV (B.C.) of 1870 has, however, considerably exceeded the fixed minimum, the average outlay of the four years being Rs. 2,21,561. The total number of premises connected with the sewers up to the end of 1880 was 14,821.

16. *Tramways.*—Act I (B.C.) of 1880, an Act to authorize the making and to regulate the working of street-tramways in Calcutta, received the assent of the Governor-General on the 26th February 1880, and the work of laying down the tramways then proceeded rapidly. The lines along Bow Bazar-street, Lal Bazar-street, Dalhousie Square (north and west), and Hare-street, were completed during the year, and are now in full working order, and portions of other lines were also finished.

17. *Meteorology of the year.*—The year 1880 presented no abnormal meteorological features in Calcutta. The temperature was moderate, the

humidity high, and the rainfall plentiful and well distributed throughout the year. The price of rice gradually fell from Rs. 3-5 per maund in January to Rs. 2 per maund in December, and other articles of food were proportionately cheap.

18. *Vital Statistics.*—The recorded birth-rate of the year was 17·5¹ per 1,000 against 13·8, the average of the previous ten years. Compared with European standards even the rate of 17·5, the highest registered in the decade, is extremely low; but it has more than once been pointed out that a rate approaching 18 per 1,000 is not incredible, having regard to the peculiar circumstances of Calcutta, the great excess of the male over the female population (192 to 100), and the large proportion of unmarried women and widows. There was an undoubted improvement in the registration of births during the past year. Sub-Registrars were appointed to 12 out of the 18 sections of the

register them, and by personal enquiry and with the assistance of the police to discover and correct failures to register. As the Vaccination Act has thrown upon the Registrars new and important duties, the necessity for appointing additional Sub-Registrars will probably soon arise, and in that case a further improvement in the system of registration of births may be looked for. The following table shows the registered birth-rates of the different races in Calcutta in 1880 and the previous year:—

				Birth-rates.	
				1880	1879.
Non-Asiatics	...	...	...	20·9	25·1
Mixed races	...	...	...	42·6	35·9
Asiatics	Hindus	...	...	17·9	15·4
	Mahomedans	...	...	14·9	11·5
	Other classes	...	...	5	4·6

19. The death-rate was 27·1 per 1,000 as compared with 30·3 per 1,000 in the previous year, and 28·6 per 1000, the mean mortality of the previous ten years. Filtered water was first supplied to Calcutta in May 1870, and the mortality from cholera, which, previous to that year, never fell below 2,270, has since that date never exceeded 1,851. The average mortality from cholera in the 11 years 1870 to 1880 was 1,280; the average for the six years 1864 to 1869 being 4,300. Comparing the mortality in Calcutta with that in the Suburbs, it appears that notwithstanding the population of the Town was, according to the census of 1876, 429,535 against 257,149 in the Suburbs, the actual total mortality in the Suburbs, both from cholera and from other causes during the four years 1877 to 1880, was considerably higher than in Calcutta; while if the figures are reduced to correspond with the population, the cholera mortality in the Suburbs was to that in the Town as 24 to 7, and the mortality from all causes, including cholera, as 7 to 4. These figures alone show the immense importance to the Town, as well as to the Suburbs, of extending the filtered water-supply. Until all the *bustees* in Calcutta are drained and ventilated, and their conservancy properly attended to, and until all the noisome tanks in and around the town have been filled in, the city cannot be considered secure against epidemics of cholera and other diseases. The comparative immunity from epidemic diseases enjoyed by Calcutta in the past few years must, however, be regarded as to a great extent accidental, when it is borne in mind that separated from the town only by the width of a single street, there is a population of more than 2½ millions of people unprovided with filtered water, and not only liable to, but actually experiencing, the frequent outbreaks of epidemic disease that sooner or later invariably follow the use of impure water. So long as the Suburbs are not supplied with filtered water, the people of Calcutta may be comparatively safe from an outbreak of disease within the town, but they are in no way protected from contagion from their neighbours.

20. The following table shows the mortality of 1880 in Calcutta as compared with that of 1879, the figures for the different races and sexes being separately entered:—

RACES.	RATIO OF DEATHS PER 1,000 OF POPULATION.					
	Males.		Females.		Total.	
	1879.	1880.	1879.	1880.	1879.	1880.
Non-Asiatics	25.3	21.7	14.8	11.4	22.1	20
Mixed races	49.6	40.7	49.0	43.8	49.3	41.6
Hindus	27.4	24.5	24.5	22.9	26.3	27.6
Mahomedans	22.3	21.3	45.8	38.5	30.4	29.5

The mortality under each head of race and for each sex was lower than in 1879. Among Europeans there were altogether 187 deaths in 1880, 155 of those who died being males and 32 females. Fifty-nine of the deaths were among officers, sailors, and others who fell sick on shipboard, 19 were among residents of Fort William, and the remaining 109 among the European residents of Calcutta.

21. The statement below shows the number of deaths from the chief diseases in each of the last three years:—

	1878.	1879.	1880.
Cholera	1,338	1,186	805
Diarrhoea and dysentery ...	2,010	1,516	1,267
Fever	6,086	4,796	3,797
Small-pox	1,495	772	114

As compared with each of the two previous years there was thus a decrease under every head of disease. In no year of the preceding decade (except 1871) was the mortality from cholera so low as in 1880, and the total number of deaths from that disease fell short of the decennial mean by 523. Two-thirds of the registered deaths from small-pox took place during the first quarter of the year, and there were only 14 deaths from this cause in the latter half of the year; only two of the deaths were among non-Asiatics, and 35 per cent. of the deaths were among children under 10 years of age. The mortality from fever was about 1,000 less than the decennial mean, and presents a marked contrast to the high figures of the three preceding years. The monthly returns showed the usual decrease in the mortality from fever from January to June, and the usual rise from July to December. The fever returns included the mortality from the remarkable disease—characterised by fever, dropsy, and bowel complaints—which prevailed epidemically at the beginning of the year in the southern part of the Town and the adjoining Suburbs. Under instructions from Government, Dr. McLeod made a special enquiry and submitted a report regarding this disease, which in many respects resembles the disease called *beri-beri*, endemic in some parts of Madras, Ceylon, the Straits Settlements, and Japan. The disease broke out in Garden Reach and its neighbourhood in the rainy season of 1877, and was again observed over a larger area of the same Suburbs and in some villages to the east of Calcutta in 1878. Towards the close of the year 1879 the epidemic broke out again in the southern and eastern suburbs, and it then attacked Calcutta for the first time, the portions of the town affected being those contiguous to the parts of the Suburbs which had been previously attacked. The returns for the first quarter of the year included 143 deaths from the new disease; in the second quarter there were ten deaths,—seven in April and three in May. The disease then died out completely. The epidemic was, as the Health Officer observed “a very remarkable one, unexampled in the sanitary history of Calcutta.”

22. During the year under review the Bengal Vaccination Act, 1880, was passed, and vaccination is now compulsory in the Town, Port, and Suburbs of Calcutta. The law, which came into force on the 4th May 1880, imposes upon the Corporation the duty of making proper arrangements for vaccination

in Calcutta, and appoints the Health Officer to be *ex-officio* Superintendent of Vaccination for the Town. The following arrangements have been made for carrying out the provisions of the Act:—

"The Town has been divided into seven vaccine areas, corresponding, as far as possible, to the Municipal divisions, and in each area a central public vaccine station—in most cases a hospital—has been established, and definite days and hours fixed for vaccination in these places Recently, at the instance of the Health Officer of the Port, another station has been established at the Sailors' Home for the convenience of sailors. Every possible effort has been made to make the provisions of the law known to the people. Advertisements were inserted in all the papers, English and vernacular, hand-bills posted and distributed all over the town, and a lecture was delivered at the Bethune Society, explaining the objects and provisions of the law The result has been as satisfactory as could have been expected. The people have resorted to the stations in considerable numbers—to some more largely than to others. The demand for the services of vaccinators at the houses of the better classes has been good, and the amount of vaccination performed has been, all things considered, satisfactory. The system of notices has not had time as yet to come into operation, and the penal provisions of the Act have not in any instance been applied. A good beginning has been made, and next season it will be possible to work the law to the letter if necessary."

The total number of vaccinations performed during the year was 6,747 against 7,633 in 1879, but the latter number included a large number of operations performed by a special establishment employed in consequence of the epidemic of 1878-79.

23. *Cattle Disease*.—There was a severe outbreak of cattle disease (*rinderpest*) during the last quarter of the year, and the mortality among both draught and milch cattle was heavy. The disease however abated after the close of the year. Act No. VIII (B.C.) of 1880, an Act to provide against the spreading of contagious and infectious diseases among horses in the Town and Suburbs of Calcutta, received the assent of the Governor-General on the 28th September 1880, but no action was taken under the Act during the year.

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

24. The number of municipalities under Act V (B.C.) 1876 was as follows:—

	1879-80.	1880-81.
First class municipalities	25	25
Second ditto ditto	99	99
Unions	67	66
Stations	2	2
Total	193	192

25. There was no change in the number of first and second class municipalities and stations during the year, but there was a decrease of one in the number of unions in consequence of the abolition of the union of Bhojepore, in the district of Shahabad, from 1st March 1880. The unions of Palkote in Lohardugga, and Sydepore in Furreedpore, were also withdrawn from the operation of Chapter III of Act V (B.C.) of 1876; but, as their accounts were not closed during the year, they have been shown in the returns which are appended to this report.

26. The village of Mankur, in the district of Burdwan, with 18 of its mohallahs, was created a union with effect from 1st November 1879, but in March 1880 the order was cancelled on the representation of the Commissioner of the division, and the village was withdrawn from the operation of the Act.

The proposal to constitute the town and suburbs of Goalundo, in the district of Furreedpore, a second class municipality, which was mentioned in last year's report, was not carried into effect until 1st June 1881. No returns have therefore been received in respect of it for the year 1880-81.

27. In consequence of the changes which were effected in 1879 in connection with the revision of the area of the Burdwan district, three of the unions in that district were transferred to Bankoora, and the remaining four to the district of Hooghly. The re-annexation of the thanna of Khanakool to the Jehanabad sub-division after that sub-division had been placed under the

jurisdiction of the Magistrate of Hooghly involved the transfer of the union of Khanakool which was the only union in Howrah) from that district to Hooghly. In the present returns no unions are shown in either Burdwan or Howrah.

28. The first class municipality of Commillah and the second class municipality of Brahmunberiah, in the district of Tipperah, which in preceding returns were shown under the Dacca Division, have in consequence of the re-transfer of the district of Tipperah from the Dacca to the Chittagong Division been entered under the latter Commissionership in the present returns.

29. *Constitution of Committees.*—The constitution of the Committees of the various municipalities was as shown below :—

	Europeans.		Natives.		Officials.		Non-officials.		Total.	
	1870-80.	1880-81.	1870-80.	1880-81.	1870-80.	1880-81.	1870-80.	1880-81.	1870-80.	1880-81.
	1870-80.	1880-81.	1870-80.	1880-81.	1870-80.	1880-81.	1870-80.	1880-81.	1870-80.	1880-81.
First class municipalities	184	183	222	211	166	161	312	335	670	689
Second "	308	305	308	1,020	320	327	316	978	1,274	1,305
Unions	21	9	450	441	29	32	444	418	470	450
Stations	14	14	8	12	5	8	10	33	23	26
Total	516	510	1,777	1,794	505	585	1,287	1,711	2,245	2,394

Compared with the figures of the previous year, there was an increase of 52 in the total number of Municipal Commissioners. The number of European Commissioners decreased by five, while there was an increase of 57 in the number of Native Commissioners. The numbers of official and non-official Commissioners were increased by 28 and 24 respectively. The proportion of official Commissioners did not exceed the limit laid down in section 15 of the Municipal Act. In the table given above the number of "officials" exceeds one-fourth of the whole number of Commissioners, but this is due to local officers having included in their returns as "officials" not only officers holding appointments in the Judicial, Police, or Revenue Departments of Government, who must not exceed one in every four Municipal Commissioners, but also officers in the Medical, Education, Registration and other Departments, in regard to whose appointment no restriction is imposed by the Act.

NAMES OF MUNICIPALITIES.	No. of ordinary meetings.	No. of special meetings.	No. of sub-committee meetings.
1. Burdwan	12	5	Not mentioned.
2. Midnapore	11	...	9
3. Hooghly and Chinsurah	13	...	9
4. Scrampore	12	10	Not mentioned.
5. Utterpara	9	...	...
6. Howrah	21	1	15
7. Suburban	12	4	10
8. Kishinagpur	14*	2	4
9. Santipore	18	...	...
10. Ranaghat	13	...	...
11. Jessore	10	...	6
12. Rampore Beaulah	7	...	...
13. Darjeeling	11	...	...
14. Dacca	12	...	...
15. Chittagong	9	...	7
16. Comilla	7	...	...
17. Patus	10	...	...
18. Gya	10	1	...
19. Arrah	5	...	...
20. Mozufferpore	8	...	...
21. Durrhanga	10	...	...
22. Chupra	9	...	...
23. Monghyr	12	2	4
24. Birgaupore	9	...	...
25. Purneah	9	...	...

* In two of these no business was done as the Commissioners present did not form a quorum.

second class municipalities varied considerably in the different divisions: in the Presidency Division the average number of meetings held during the year was 11, in the Burdwan Division 10·5 and in the Chittagong Division 10; in the other divisions the average varied from 9 in the Dacca Division to 6 in Chota Nagpore. Many of the second class municipalities are small and unimportant towns, where municipal business is light, and there is generally no necessity for the Commissioners to assemble so often as once a month.

Commissioners of the first class municipalities. It will be seen that the Committees of the municipalities in the Burdwan, Presidency, and Dacca Divisions, complied with the provisions of section 40 of the Act, and met generally on an average once a month, the exceptions being Midnapore, Utterpara, and Jessore. The Committees of the Rampore Beaulah, Commillah, Arrah, and Mozufferpore municipalities show the least creditable results in this respect. The attendance of the Commissioners in first class municipalities was generally fair, and many of the native members evinced a lively interest in the affairs of their respective municipalities. The number of meetings held in

81. *Elective system.*—There was no extension of the elective system during the year under report, and it is in force in three municipalities only—Kishnaghur, Burdwan and Serampore.

In Kishnaghur the system has worked without friction, but the results of the several elections held since its introduction do not show any general appreciation on the part of the rate-payers of the franchise conferred on them. At the first election, which was held on the 16th March 1876, the number of votes recorded was only 176. Only 17 candidates appeared for election though there were 15 vacancies. At the next election in 1878 the number of votes recorded rose to 770. There were six vacancies, for which ten candidates were nominated by the rate-payers. During the two following years there were no contested elections, a single nomination having been made on the occurrence of each vacancy. At the last election, held on the 20th March 1881, the number of votes recorded fell to 247; and out of six vacancies, five were uncontested.

In Burdwan the first general election was held on the 5th June 1876, when 12 Commissioners were elected out of 21 candidates. Out of 9,536 rate-payers who were entitled to vote, only 649 actually voted. No contested election took place again until the year 1879-80, when eight candidates were nominated for three vacancies. In 1880-81 there were six vacancies, but as only six candidates appeared there was no contested election. The Magistrate of Burdwan remarks as follows, on the system in Burdwan:—"The elective system has been in operation in Burdwan for a period of five years. There are 12 elected Commissioners. All of them are very regular in the attendance at meetings, and have taken considerable interest in municipal matters. There was little or no animation displayed by the inhabitants in nominating candidates during the late election to represent them on the Municipal Committee. This fact appears strange when contrasted with the strenuous efforts made during the four preceding years by persons to become Municipal Commissioners. There were six vacancies.....and only six candidates were nominated for election."

In Serampore the elective system has not proved a success, and it is reported that the majority of the inhabitants prefer that the administration should be carried out for them by responsible Government officers. Since the introduction of the system in 1873 there has been a considerable falling off in the number of persons attending the polling stations. Out of a total number of 5,669 qualified rate-payers in 1873, only 1,793, or 32 per cent., recorded their votes. In 1875 there were eight candidates for five vacancies, and the number of recorded votes was only 673, or 12 per cent. of those entitled to vote. In 1876 there were 13 candidates for seven vacancies; the number of qualified rate-payers was 6,395, but only 635 voted. In 1878 there were 11 candidates for seven vacancies; the number of votes recorded was only 318, or less than 6 per cent. of those entitled to vote. In no case did any of the elected Commissioners poll as many as 300 votes, while in the majority of instances less than 100 votes were recorded for the successful candidates. In order to prevent the return of persons unfit to be Municipal Commissioners, the rules for the conduct of elections were last year revised, and additional rules were passed defining the qualifications of voters and candidates.

32. *Ward Committees.*—In the Calcutta Suburban Municipality the Chairman and Vice-Chairman were doubtful whether, in regard to the provisions of section 46 of the Bengal Municipal Act, any substantial powers could be delegated, under section 53, to Ward Committees, and in consequence nothing was done towards utilizing more fully the services of these Committees. The Divisional Commissioner has put the correct interpretation of the provisions of the two sections before the Commissioners, and it now remains to see what action they will take in the matter.

In the Gya Municipality, the Ward Committees held regular meetings during the year, and the members worked satisfactorily in directing and controlling the conservancy establishment.

There are no regular Ward Committees, formally constituted under the provisions of the Municipal Act, in any other of the municipalities in the province. The municipality of Bhagulpore is, however, divided into wards, and each ward is placed in charge of one or more Commissioners, who enquire,

under the orders of the Chairman, into all cases which are brought forward in their respective wards, and suggest the needful orders.

In order to carry on the municipal business more efficiently, and with a view more especially to the checking of collections, the Vice-Chairman of the Durbhunga Municipality divided the town into seven divisions, and placed each under the supervision of a Commissioner, whose duty it is to go round his division occasionally, and to submit once a month a report of his inspections to the Vice-Chairman. These Commissioners are also required to direct their attention to the conservancy of the town, to bring under assessment newly-built houses, to revise the assessments of improved holdings, to check the collection register of their respective divisions every quarter, and to dispose of petitions.

83. *Municipal Benches.*—The statement below shows the work done by the Commissioners of first class municipalities, in their capacity as Honorary Magistrates, in disposing of cases of nuisances and breaches of conservancy rules:—

Names of Municipalities.	Number of cases.	Number of persons convicted.	Number acquitted.	Number pending.	Amount of fine realized.
					Rs. A. P.
Burdwan ...	691	626	58	7	391 15 0
Midnapore ...	275	247	130	1	96 4 0
Serampore ...	...	No information			755 11 0
Utterparah ...	187	181	6	...	366 11 0
Howrah ...	1,741	1,438	266	37	2,059 3 6
Suburban ...	1,767	1,343	397	27	6,102 2 0
Kishnaghur ...	137	140	23	3	301 5 6
Santipore ...	110	249	...	...	115 12 0
Ranaghat ...	129	125	4	...	65 0 0
Jessore ...	327	No information			257 3 0
Rampore Beaulah ...	157	173	7	...	Not stated.
Dacca ...	784	Not stated			639 14 3
Patna ...	6,214	Ditto			3,777 7 0
Gya ...	718	695	177	...	Not stated.
Arrah ...	127	Not stated			102 0 0
Mozufferpore ...	15	Ditto.			
Durbhunga ...	89	Ditto.			
Chuprah ...	114	102	12	...	69 0 0
Monghyr ...	1,106	854	252	...	346 0 0
Bhagulpore ...	88	80	8	...	111 8 0
Purneah ...	276	260	16	...	275 6 0

No Divisional Commissioner, with the exception of the Commissioner of Orissa, has stated in his report the amount of work done by municipal benches in second class municipalities. From the report for the Orissa Division it appears that in the Cuttack municipality 379 cases were tried, 201 persons being convicted, and 191 acquitted. No municipal cases were tried by the Pooree and Balasore Benches, as it was found inconvenient to detain the accused persons, who are generally pilgrims or passers-by, for the assembling of the benches which sit on appointed days of the week.

84. *Assessments.*—The assessment of the Burdwan municipality not having been revised for upwards of 13 years, the Commissioners resolved to re-assess all the house property in the town during the year under report. For this purpose the municipality was divided into five divisions, and the re-assessment of three of these was completed during the year by the Secretary of the Municipality without additional expense.

In the Serampore municipality a question was raised in connection with the proceedings for the revision of assessment, as to the correct interpretation of section 92 of Act V (B.C.) of 1873. Under this section the annual value of a holding is to be determined by ascertaining the gross annual rent at which it "may reasonably be expected to let." A number of the Commissioners, with whom the Chairman of the Municipality agreed, contended that in the case of houses which are never let, and which were not built with the object of being let, the value of the house should be determined by taking into consideration such elements as the cost of construction and maintenance, the state of repair in which the house may be, its situation, and its usefulness to the owner. The Legal Remembrancer, who was consulted, was of opinion that, as by section 92 the rent or sum at which a holding will let, or may be expected to be let, is made the criterion of value, the Commissioners were not justified in determining what ought to be the rent from the capital expended on the holding, and that the rent for which an unlet house might reasonably be expected to let should be determined by the rent for which houses in the vicinity are let, with such additions or reductions as circumstances may require. This opinion was communicated to the Commissioners, and it appears from their Annual Administration Report that they have determined to revise the assessment of the holdings in the municipality and to ascertain their annual value in the manner indicated by the Legal Remembrancer, taking into consideration at the same time the amount of accommodation in each holding.

Revised assessments were also made during the year in the municipalities of Bankoora and Bhuddressur. It is reported that in both instances the revision resulted in an increase of income.

35. In the Presidency Division, the revision of the assessment of 11,160 premises in the Suburban Municipality during the year has increased the income by Rs. 3,735 per annum.

In the Kishnaghur municipality a revision of assessment was made during the year, but its result has not been reported.

Among the second class municipalities in the district of the 24-Pergunnahs, fresh assessments were made during the year in Satkhira, Kalaruah, Chanduria, Kalligunge, Debhatta, and South Dum-Dum.

In the district of Nudda, a revision of the assessment of the holdings in the Kooshtea municipality was made, which resulted in an increase of Rs. 256 per annum in the income from taxation.

36. In the Dacca Division, the general revision of assessment of holdings in the Nussereabad municipality, of which mention was made in last year's report, resulted in an increase of income to the extent of Rs. 3,290. The assessment of the town of Furreedpore was also revised during the year.

37. In the Patna Division, there was an increase of Rs. 1,482 in the total assessment of the Patna City municipality, due, it is reported, to a partial revision of holdings under section 99 of the Municipal Act. In the Gya municipality a revaluation of holdings was made during the year. The revision was completed in December 1880, and it resulted in an increase of Rs. 1,838-10-5 in the total assessment of the town.

Three years having expired since the last assessment of holdings in the Mozufferpore municipality, a revised valuation of house property in the town was made during the year under report. It appears from the Chairman's report that formerly it was the practice to make one consolidated assessment of several distinct holdings if owned by one person. This incorrect mode of assessment has now, it is stated, been abandoned, and each holding has been separately assessed.

In the Mudhubunny municipality, in the district of Durbhunga, a large number of houses having been destroyed by a conflagration which occurred during the previous year, a revision of assessment was deemed necessary, but the revision did not result in any loss of income, as several new houses were brought under assessment.

In the Chuprah municipality, a revised assessment of the holdings was made towards the close of the year. As the objections to the new assessment was not disposed of within the year, the ultimate result of the revision has not been reported.

38. In the Bhagulpore Division, a revaluation of holdings was made in the Bhagulpore municipality and the rate of tax on holdings was raised from

5 to 7½ per cent., the maximum rate allowed by the law; the receipts from this tax were increased from Rs. 15,304 in 1879-80 to Rs. 20,768 in 1880-81.

In the Purneah municipality, a revision of assessment of the holdings was made during the year, which resulted in a reduction of the demand under this head by nearly Rs. 500. It is reported, however, that the taxation has now been more equitably distributed, and that many grievances have been remedied.

A revision of assessments was also made during the year in the municipalities of Maldah and Deoghur, and in a portion of the station of Sahibgunge.

39. In the Orissa Division, revised assessments were made of holdings in the municipalities of Cuttack, Kendraparah, and Bâlasore, and in the union of Pooree. The result in Kendraparah, Bâlasore and Pooree was an increase of Rs. 457-8, Rs. 93, and Rs. 3,036 respectively. In Cuttack, the revision resulted in a decrease of Rs. 220 in the income.

40. *Fresh Imposts levied during the year.*—During the year the provisions of the Bengal Municipal Act, 1876, relating to the levy of a tax on carriages, horses, and animals, were introduced in the municipality of Motiharee, in the district of Chumparun. Sanction was also accorded to the imposition from 1st April 1881 of a tax on horses and ponies only in the municipality of Ranchee.

41. In compliance with the recommendation of the Commissioners of the Municipality of Jungypore, in the district of Moorsheadabad, sanction was given to the registration, by the Commissioners, under section 133 of the Municipal Act, of all carts kept or habitually used within the municipality, and to the levy, under section 134 thereof, from the 1st April 1880, of fees upon every cart for such registration. Sanction was also given during the year to the registration of carts in the Kishnaghur municipality, but the orders came into effect after the close of the year.

42. In paragraph 29 of the report for the year 1878-79 it was stated that the cart-tax had been withdrawn from the municipality of Nattore from 1st April 1879. During the year under report the Commissioners represented that the entire withdrawal of the tax had caused a loss to the municipality, which it was ill able to afford, and stated that no complaints had ever been made against the tax. It was represented that for 1878-79 the income realized by the municipality from wheel-tax had been Rs. 965, and the expenditure on roads alone in that year had been Rs. 3,513. Under these circumstances the re-imposition of the tax was sanctioned with effect from 1st October 1880.

43. Towards the close of the year sanction was accorded to the imposition, by the Commissioners of the Purulia municipality, of a tax on carriages, horses, and other animals, mentioned in the third schedule annexed to the Municipal Act. Sanction was also given to the levy of a fee for the registration of carts in the municipality. The latter tax has, however, since been abolished, as it was unpopular and proved unproductive, the outcome being only Rs. 37 during the year under report.

44. *Rectification of Municipal Boundaries.*—During the year under report the northern boundaries of the municipality of the Suburbs of Calcutta were extended with a view to include, within the jurisdiction of the Suburban Police, the portion of the river Hooghly which lies between the Cossipore Gun Foundry Ghât and Poramanick's Ghât.

45. The boundaries of the Bhagulpore municipality were revised during the year. A number of villages lying on the south of the railway line, which consisted chiefly of a few detached houses situated in mango groves, were excluded from the limits of the municipality on the recommendation of the Commissioners. The amount of tax collected from the villages did not even cover the expense of the police employed for their watch and ward, while the municipality was not able to keep in order the roads passing through them. It was also stated that regular conservancy measures were not required in these rural villages.

46. The limits of the union of Manbazar, in the district of Manbhoom, were revised during the year. Some agricultural villages, which were within the union, were excluded, and a non-agricultural village included in it. Since the close of the year the union itself has been abolished, as the greater part of the tax-payers left the village when the Moonseiff's Court was removed to another place in the district.

47. *Income*.—The following statement shows the receipts of the different classes of municipalities, unions, and stations as compared with the receipts of the previous year :—

Income.

HEADS OF RECEIPTS.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		Others in the interior of the province.		1879-80.		1880-81.		1879-80.		1880-81.	
	1879-80.		1880-81.		1879-80.		1879-80.		1880-81.		1879-80.		1880-81.	
	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.
1. Tax on owners according to the yearly value of houses and lands owned by them	2,80,227	2,80,819	1,86,877	1,80,719	4,22,160	4,18,500	.....	284	.....	.....	16,797	16,484	7,97,991	7,85,086
2. Tax on occupiers of buildings according to their circumstances .....	.....	.....	.....	.....	.....	.....	4,87,517	4,86,788	.....	.....	.....	.....	5,65,800	5,75,936
3. Licences on trades	1,080	.....	1,186	4,660	750	630	10	21	1,07,889	1,14,217	.....	.....	6,085	6,116
4. Tax on carriages and animals	80,878	64,416	0,122	0,293	45,000	44,148	26,444	26,444	822	727	1,125	900	1,82,116	1,82,029
5. Tolls on roads and at ferries .....	.....	.....	1,822	180	97,404	102,661	56,139	59,689	85	.....	.....	.....	1,18,208	1,22,297
6. House scavenging tax	1,87,715	1,86,826	50,730	47,132	4,184	26,020	.....	.....	.....	.....	.....	.....	1,73,251	5,01,004
7. Fees on musical processions .....	.....	.....	.....	.....	1,806	1,219	.....	.....	.....	.....	.....	.....	1,606	1,819
8. Tax on coal and on brick and lime kilns .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	878	600	.....	620
9. Lighting-rate .....	.....	.....	20,766	20,278	.....	.....	.....	.....	.....	.....	.....	.....	20,750	20,578
Total	4,13,027	4,09,061	1,97,173	2,11,844	5,00,338	5,02,042	5,18,103	5,36,546	1,06,788	1,16,186	18,201	18,083	10,84,071	10,78,440
10. Rent of houses, gardens, markets, &c. ....	.....	2,900	2,614	2,441	42,024	43,381	10,588	10,927	.....	2,810	802	700	55,400	64,054
11. Fines	18,928	9,814	6,326	6,556	12,042	12,927	6,294	6,754	1,120	1,441	287	254	26,404	41,812
12. Miscellaneous	60,000	10,443	10,410	8,832	1,39,259	61,818	20,440	40,574	13,907	3,480	1,433	1,641	2,63,208	1,71,581
13. Payments for municipal services rendered to individuals .....	.....	9,475	.....	.....	9,230	11,247	16,573	4,004	.....	9,215	210	.....	25,019	24,151
14. Grants-in-aid from provincial and local funds .....	.....	.....	.....	.....	6,444	607	17,016	.....	.....	.....	.....	.....	607	20,498
GRAND TOTAL	4,81,748	4,73,182	2,23,644	2,30,391	7,07,883	7,20,340	8,22,081	1,23,980	1,35,408	20,778	20,040	23,079	22,08,024	22,08,024

It will be seen from the above statement that in the total income from actual taxation there was an increase of Rs. 47,778 over the income realized in 1879-80.

48. The amount realized on account of the *tax on owners* was less than in the previous year. The chief cause assigned for the decrease in collections was the employment of the collecting staff, in almost all the first class municipalities on census work.

49. The collection of the *tax on occupiers* shows an increase of Rs. 14,579 over that of the previous year. This was due in some cases to revision of assessment, and in others to the collection of balances outstanding from previous years.

50. The decrease of receipts from *licences on trades* was due to the cause explained in the last report, viz. that under the Bengal Municipal Act of 1876, as it now stands, the Municipal Commissioners have no authority to impose such fees. The sum of Rs. 4,660 shown under the Howrah Municipality represents the amount of license fees realized under the Jute Warehouse and Fire Brigade Act, V (B.C.) of 1879. The greater proportion of the receipts under this head in other first class municipalities in the interior of the province represents fees levied from butchers for slaughtering cattle in municipal slaughter-houses. The sum of Rs. 21 under this head in second class municipalities was realized in the town of Culna, but the Commissioner does not explain in his report what particular trade contributed the amount.

51. There was an increase of Rs. 6,823 in the collection of the *tax on carriages and animals* in the year under report over the amount collected in the previous year. The bulk of the increase was in the Suburban Municipality. This was due to a larger number of conveyances and horses having been kept within the limits of the municipality during 1880-81 than in 1879-80.

52. Under the head of *tolls on roads and at ferries* there was an increase of Rs. 14,059 over the receipts of the previous year. Of this amount, Rs. 11,159 were realized in the first class municipalities in the interior of the province, Rs. 4,510 in second class municipalities, and Rs. 180 in unions. There was a decrease of Rs. 1,800 in the Suburban and Howrah Municipalities. Except in Krishnagur, there are no tolls now levied on roads in any municipality in the province.

53. The amount collected from the *house scavenging tax* shows an increase of Rs. 28,453 over that of the previous year. Of this increase Rs. 16,422 was obtained in Howrah and Rs. 23,918 in other first class municipalities in the interior. There was a decrease of Rs. 11,887 under this head in the Suburbs. The cause of the decrease in the Suburban Municipality, and of the increase in Howrah, is not explained in the reports of these municipalities, all comparisons

of fluctuations of receipts and expenditure in these towns being made only with the budget estimates of the year, and not also with the actuals of the previous year. The increase under this head in the municipalities in the interior was obtained in Hooghly, Jessore, and Dacca. In the last-named municipality, where Act VI (B.C.) of 1878 was introduced in 1879, the operations under the Act were considerably extended in the year under report, and the receipts rose from Rs. 2,899 in 1879-80 to Rs. 20,963 in 1880-81.

54. Under the head of *grants-in-aid from provincial and local funds* there was an increase of Rs. 22,579 over the income of the year 1879-80. The greater part of the increase was in Gya and Rungpore. In the former town, the Pilgrim Lodging-house Committee, under Act IV (B.C.) of 1871, as amended by Act II (B.C.) of 1879, granted to the Municipal Committee Rs. 5,500 for the conservancy of the town. In Rungpore a grant of Rs. 14,000 was made by this Government for the special purpose of acquiring lands in connection with a scheme for improving the drainage of the town. Towards the close of the year a grant of Rs. 5,000 was made by this Government to the Dinagore Municipality in addition to the original contribution of Rs. 10,000, mentioned in paragraph 39 of the Report for 1878-79. This additional grant was given to meet in part the cost of certain additional works required for the improvement of the drainage of the town. The amount has not been entered under the head of "Grants-in-aid" in Statement No. 1 appended to this Report, as it was not drawn by the Municipality until after the close of the year.

55. The receipts under the heading *miscellaneous* were Rs. 1,71,521 in 1880-81 as compared with Rs. 1,64,795 in 1878-79, and Rs. 2,62,382 in 1879-80. No explanation is given of the decrease in the receipts as compared with those of the preceding year. The receipts under this head are always of a fluctuating nature.

The fluctuations under the other heads of receipt do not call for any detailed explanations.

56. *Incidence of municipal tax.*—The population living within municipal limits being 2,966,001, as shown in the abstract statement at pages 18 and 19 of the Appendix, the incidence of taxation per head of population was ten annas and one pie. The incidence of municipal income from all sources per head of population was 11 annas 10 pic.

57. *Total sum available.*—The net credit balance of the previous year, after deduction of the deficit balances of that year, amounted to Rs. 4,01,852, which, added to the income of the year under report, gave a total sum of Rs. 26,09,906 available for expenditure in the various municipalities during the year. The total expenditure during the year amounted to Rs. 21,62,928, as shown below, and the balance at the close of the year, after adjustment of the deficit balances, was Rs. 4,46,978.

58. *Expenditure.*—The following table shows the various heads under which expenditure was incurred in the municipalities, unions, and stations during the year :—

Expenditure.

HEADS OF EXPENDITURE.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		Others in the interior of the province.									
	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.
1. Establishment, including collection charges.	85,064	81,936	23,817	21,800	66,748	68,006	67,644	73,709	16,385	17,397	2,719	1,936	8,30,007	8,84,878
2. Police	80,971	75,073	34,922	34,794	1,74,490	1,77,780	2,05,824	1,07,808	87,807	65,026	2,770	2,731	5,73,777	5,84,288
3. Conservancy and cleansing	1,66,832	1,86,207	86,046	86,061	1,54,291	1,40,511	66,708	76,611	16,807	16,694	4,971	6,386	4,20,864	4,63,280
4. Roads	80,283	91,622	41,080	45,948	1,35,761	1,63,846	1,09,398	1,09,596	16,574	18,353	7,060	6,171	4,63,044	4,88,032
5. Watering roads.	13,619	13,659	6,797	7,222	14,818	18,928	5,184	5,968	893	873	81	390	41,100	37,840
6. Lighting	51,794	52,734	25,556	26,853	16,097	17,008	3,068	2,992	12	12	19	19	61,013	65,653
7. Drains and works	600	983	640	7,000	14,960	66,019	19,305	190	1,297	300	430	80,094	37,890	37,890
8. Water-supply	701	1,323	—	86,946	82,808	6,169	5,578	759	881	—	—	—	76,808	29,605
9. Buildings	27,811	—	307	868	68,446	11,878	11,233	9,368	1,154	625	10	1,549	69,068	81,718
10. Other public works, including gardens and other similar works	—	—	5,102	633	6,393	6,001	19,324	7,664	1,319	2,906	866	54	22,025	17,023
11. Sanitary and charitable establishments (hospitals, dispensaries, vaccination, &c.)	8,744	6,866	4,585	5,105	31,539	31,984	26,040	33,618	1,354	1,114	179	181	89,209	74,800
12. Education, science, and art.	3,000	8,004	1,292	1,600	6,299	7,038	14,171	16,624	813	718	333	791	84,907	82,000
13. Miscellaneous	30,332	38,146	15,739	11,507	30,832	34,233	29,379	43,046	7,153	6,648	1,998	1,636	1,32,119	1,40,280
Total	4,49,398	4,84,445	2,50,740	2,33,595	7,93,507	7,87,069	6,91,507	6,93,317	1,39,082	1,38,319	31,807	31,861	22,96,819	21,62,928

59. The expenditure amounted to Rs. 21,62,928 against Rs. 22,58,819 in the previous year, showing a decrease of Rs. 95,891.

Out of the thirteen heads under which the whole municipal expenditure of the province outside the town of Calcutta has been grouped, six show an increased outlay during the year, while seven show a decrease.

The heads of charge under which increased expenditure was incurred, and the amount of increase, are shown below:—

				Amount of increase.
				Rs.
Establishment and collection charges	...	...	...	4,516
Conservancy and cleansing	...	...	...	30,156
Lighting	...	...	...	968
Sanitary and charitable establishments	...	...	...	15,871
Education, science, and art	...	...	...	1,705
Miscellaneous	...	...	...	27,411
Total	...	...	...	80,627

There was a decrease of expenditure under the following heads:—

				Amount of decrease.
				Rs.
Police	...	...	...	19,091
Roads	...	...	...	34,208
Watering roads	...	...	...	3,229
Drainage works	...	...	...	21,705
Water supply	...	...	...	45,939
Buildings	...	...	...	47,340
Other public works	...	...	...	5,006
Total	...	...	...	1,76,518

60. *Establishment and collection charges.*—From the table on the margin it will

	Cost of establishment.				Collection charges.			
	1879-80	1880-81	Increase	Decrease	1879-80	1880-81	Increase	Decrease
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
First class municipalities.	1,15,110	1,31,023	5,913	...	28,539	19,838	...	8,695
Second class municipalities.	48,787	47,871	4,084	...	38,567	34,928	1,371	...
Unions	12,797	13,473	675	...	3,555	4,515	960	...
Stations	2,503	2,721	218	...	215	205	...	10
Total	1,74,197	1,85,087	10,890	...	55,880	49,486	2,331	8,705
Total increase	...	...	...	...	...	...	...	13,321
Total decrease	...	...	...	...	...	...	...	8,705
Net increase	...	...	...	...	...	...	...	4,516

be seen that there was an increase of Rs. 5,913 in the cost of establishment proper in first class municipalities, while there was a decrease of Rs. 8,695 in collection charges. This was in great measure due to an item of Rs. 10,859 paid as commission to the collector of taxes in the Suburban Municipality, which should have been entered under collection charges, being erroneously shown in the returns received from the Commissioner under the head of *Establishment*. There were also slight increases under this head in the municipalities of Burdwan, Serampore, Santipore, Rampore, Beaulah, Darjeeling, Commillah, Patna, Gya, Mozufferpore, Durbhunga, Bhagulpore, and Purneah. In the Dacca municipality there was a decrease of Rs. 5,224 in the cost of establishment, but on the other hand there was an increase of Rs. 3,778 in collection charges. During the year under report the Commissioners dispensed with the services of their head overseer, and appointed in his place a paid secretary. In second class municipalities the cost of establishment and collection charges was increased by Rs. 4,084 and Rs. 1,371

respectively. There were increases under both these heads in the Presidency, Rajshahye and Cooch Behar, and Patna divisions. There were increases in the cost of establishment in the Chittagong and Chota Nagpore divisions, and in the collection charges in the Burdwan and Bhagulpore divisions. In unions also increases occurred under both these heads. They amounted to Rs. 675 and Rs. 900 respectively. In stations the cost of establishment increased by Rs. 213, and the collection charges decreased by Rs. 10. In the establishment and collection charges taken together there was a net increase of Rs. 4,516.

61. *Police.*—The total cost of maintaining the police force employed in the various municipalities, unions, and stations during the year was Rs. 5,54,286, against Rs. 5,73,377 during the previous year, showing a decrease of Rs. 19,091. The following statement shows how the decrease was distributed among the various classes of municipalities:—

				Decrease.
				Rs.
First class municipalities	...	...	...	11,579
Second class ditto	...	...	...	5,446
Unions	...	...	...	1,937
Stations	...	...	...	129
Total				19,091

The largest decrease under this head in first class municipalities occurred in the Suburban municipality, where it was Rs. 14,398. Howrah showed a decrease of Rs. 128. There was on the other hand a net increase of Rs. 2,947 in the expenditure on police in the other first class municipalities in the interior of the province. The first class municipalities in which increased expenditure on account of police was incurred during the year are shown below:—

				Amount of increase.
				Rs.
Midnapore	...	...	...	841
Hooghly and Chinsurah	...	...	...	642
Serampore	...	...	...	197
Utterparah	...	...	...	135
Santipore	...	...	...	591
Ranaghat	...	...	...	88
Rampore Beaulah	...	...	...	249
Dacca	...	...	...	913
Patna	...	...	...	8
Gya	...	...	...	325
Mozufferpore	...	...	...	202
Durblunga	...	...	...	295
Chuprah	...	...	...	446
Bhagulpore	...	...	...	70
Total				5,005

In the undermentioned first class municipalities in the interior of the province the cost of police was less than in 1879-80:—

				Amount of decrease.
				Rs.
Burdwan	...	...	...	393
Kishnaghur	...	...	...	705
Jessore	...	...	...	68
Darjeeling	...	...	...	33
Chittagong	...	...	...	8
Commillah	...	...	...	39
Azra	...	...	...	60
Monghyr	...	...	...	646
Furneah	...	...	...	106
Total				2,058

62. The following statement shows the strength of the municipal police during the year 1880 as compared with the previous year. The strength of the Suburban police force, which is not enrolled under Act V of 1861, is not included in the statement.

YEAR.	Inspectors.	Sub-Inspectors.	Head-constables.	European constables.	Constables.	Chowkidars not enrolled under Act V of 1861.
1879	3	17	855	3	5,998	24
1880	3	17	804	3	5,874	24
Decrease	.....	.....	1	.....	22	.....

A reduction of one head-constable was made in the strength of the force of the City Moorshedabad (Lalbagh) Municipality, where also the services of 22 constables were dispensed with. Owing to the abolition of the unions of Sydepore (in Furreddpore) and Palkote (in Lohardugga) the strength of the police forces of these districts were reduced by 24 and 6 men respectively.

The number of men in the municipal police, who could read and write is given below :—

Inspectors	...	...	...	...	5 or 100 per cent.
Sub-inspectors	...	...	...	...	16 or 94 „
Head-constables	...	...	...	...	253 or 71 „
Constables	...	...	...	...	768 or 13 „

Two head-constables and 592 constables were under instruction when the year closed.

63. The proportion of the annual income absorbed by the police employed in the various classes of municipalities was as follows :—In the first class municipalities 20·12 per cent.; in the second class municipalities 31·75 per cent.; in the unions 49·39 per cent.; in the stations 13·27 per cent.; and in all classes of municipalities taken together a general average of 25·10 per cent. The expenditure per head of population on account of police in the municipalities of the different grades was as follows :—In the first class municipalities 3 annas and 7 pie; in second class municipalities 2 annas and 7 pie; in unions 2 annas and 2 pie; in stations 2 annas and 6 pie; in all the municipalities, unions, and stations taken together, the incidence was 2 annas and 11 pie per head.

64. Sir Ashley Eden has decided to relieve all municipalities under Act V of 1876 except the Suburbs and Howrah of the charges for police from 1st April next, on the understanding that the amount thus made available will, after defraying charges for medical charity now borne by Government, be devoted to drainage, water-supply, and general works of municipal improvement, and not to reduction of taxation.

65. *Conservancy and cleansing.*—The total amount expended during the year under this head was Rs. 4,55,520 against Rs. 4,25,364 in 1879-80, showing an increase of Rs. 30,156. The increase was distributed among the different classes of municipalities in the proportion stated below :—

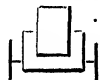
	Amount of increase.
	Rs.
In first class municipalities ...	20,952
In second class ditto ...	7,102
In unions ...	137
In stations ...	1,965
Total	30,156

The conservancy of first class municipalities continued to be generally well looked after. There was also some improvement in this respect in second class municipalities, unions, and stations during the year under report.

66. In the Burdwan Division the conservancy of the town of Burdwan was efficiently supervised. The measures in force for the removal and disposal of street-sweepings were satisfactorily carried out. The drains, waterways, slaughter-houses, and bazars were daily cleaned and inspected. Two pairs of public latrines were opened during the year. There are now ten of these necessities in the town open to the public free of charge. The latrines are built in pairs, one for the use of males and the other for females. They were daily washed and coated with coal tar. The conservancy and cleansing of private premises was efficiently carried out.

In the Hooghly and Chinsurah municipality two new latrines were erected during the year. There are now nine latrines in the town. These were all constructed on the principle suggested by the Sanitary Commissioner. Each latrine has a resident sweeper, whose duty it is to keep it clean. For the cleansing of private privies the municipality maintained an establishment of 76 sweepers at a cost of Rs. 4,569.

In the Serampore municipality a new latrine was constructed during the year at a cost of Rs. 146, and a piece of ground was taken by the Commissioners on a perpetual lease for the purpose of trenching night-soil. The Chairman of the municipality imported during the year a new pattern of night-soil cart, the general shape of which is indicated in the margin. It is entirely composed of metal. A cylindrical receptacle rests, by means of two pins fixed above its centre, on sockets at the extremity of perpendicular arms rising from the axle. In order to raise the receptacle (of which each cart has two) upon the sockets after it has been detached, it is merely necessary to elevate the shafts, which depresses the tops of the perpendicular arms below the pins on the bucket, and brings the sockets under the pins, and then by lowering the shafts the bucket is raised and remains suspended between the perpendicular arms. The buckets are fitted with a half lid which prevents the escape of any smell, and they can be easily cleaned. The carts have been found to answer their purpose well, and are light and can be easily drawn by a single pony or bullock. A description of the cart has been forwarded to all Commissioners of Divisions for information and communication to all municipalities in their respective divisions.



In the town of Utterparah the street-conservancy was efficiently performed, and all unwholesome tanks and cess-pools were cleared during the year. The Municipal Commissioners complain of the difficulty of procuring coolly labour at reasonable rates, owing to local competition.

In the municipality of Howrah the work of conservancy was well done. All the masonry drains in the town were daily washed and swept, and ten dirty tanks and hollows were filled up during the year with street-sweepings. The scheme of latrine conservancy introduced in the town under the provisions of Act VI (B.C.) of 1878, is reported to have proved to be a great boon to the inhabitants of the quarters to which the Act was extended. Since the close of the year the operations under the Act have been extended over a further area of two square miles. The attention of the Commissioners of this municipality was directed during the year to the mode of disposing of the night-soil of the town. An attempt was made to cultivate some land that had been used as a trenching ground for some years, but the experiment is reported to have been not very satisfactory, as the manure was too strong. The Commissioners have, however, been asked to continue the experiment.

In the Ranigunge municipality the system of conservancy was much improved during the year. The drains were kept clean and encroachments upon them were prevented. An effort was also made to reduce the depth of the open drains by the side of the streets so as to give them a saucer shape. Some new latrines were constructed during the year, and the sweepers visit every private house twice daily for the removal of night-soil.

In the Bankoora municipality a beginning was made during the year to provide the town with a suitable number of thatched latrines, and it is reported that the Commissioners of Bishenpore have also resolved to make similar arrangements in their town.

67. In the Presidency Division the general conservancy of the municipality of the suburbs of Calcutta was regularly attended to, and 269,858 cart loads

of drain-silt and street-sweepings were removed during the year. Fourteen tanks were filled up and ten were cleaned. A careful supervision was kept over the markets, and 2,443 maunds of wet rice, and rotten fish, meat, fruits, and vegetables were condemned as unfit for consumption and destroyed. Since the close of the year a contract for cleaning private premises has been given for five years to the former head jemadar of mohters.

Under the supervision of the present Chairman of the Jessore Municipality the general conservancy of the town was well attended to. The main outfall drains in the town were cleared of obstructions and where necessary re-dug; and the slaughter-houses and markets were daily inspected and kept clean. In the Berhampore Municipality private residents employed the municipal establishment, at a cost of Rs. 343, in cleaning their privies. There are nine public latrines in the town, six of which are said to be used by the people, but the other three are not resorted to at all. The Magistrate imputes the latter circumstance to the neglect of the police to take proper care to stop the commission of nuisances on contiguous waste places.

At Lalbagh in the district of Moorshedabad a sum of Rs. 3,600 was received by the municipality as a donation from the Nizamut Fund for the conservancy of the town.

68. In the Rajshahye Division two public latrines were constructed during the year in the Rampore Beaulah Municipality, and Act VI (B.C.) of 1878 was extended to the town with effect from the 1st April 1881. The Commissioners have not been able yet to commence operations under the Act owing to the difficulty of procuring sweepers on reasonable wages. It is reported that they are making arrangements for importing 20 sweepers from the Upper Provinces, and on their arrival operations will be commenced. The Chairman reports in very unfavourable terms the conservancy of private premises. He says: "No improvements seem to have been made in the conditions of the private latrines. Night-soil, as reported last year, is thrown into the jungle or tanks, &c., and no steps are taken to do away with middens or cess-pits near houses. No steps were taken towards improving markets, or building houses with increased ventilation, or on higher or drier sites."

In the Darjeeling Municipality the bazar and native town are reported to be fairly well provided with latrines. A new latrine with a masonry floor and iron roofing was built during the year in a part of the town where it was wanted. An extra establishment was also employed for the removal of night-soil from private houses. There are four trenching grounds belonging to the municipality, where the night-soil is buried in pits three or four feet deep, the shallow trenching system being unsuitable in hill stations, as they are liable to sudden rushes of water, which carry away the surface soil. Now that the Railway runs into the station, the Chairman of the municipality proposes to raise the question of removing street-sweepings by rail beyond municipal limits. He also states that he has applied to the Simla Municipality for a copy of the report of the Committee which lately sat there to mature a plan for carrying night-soil by a shoot flushed with water down the hill-side to a distance from the town. He is of opinion that if such a scheme succeeds at Simla, it will also succeed at Darjeeling, where there is plenty of water at command.

In the municipality of Rungpore the public latrines were kept in a proper state of cleanliness, but the necessaries in private houses were in a filthy state for want of sweepers. It is reported, however, that efforts are being made by the Commissioners to have them cleaned daily by municipal agency.

69. In the Mudaripore Municipality, in the Dacca Division, some obnoxious hollows were filled up during the year at the expense of the zemindar Baboo Kali Krista Tagore, who contributed Rs. 600 for the purpose. Three wooden latrines were also constructed in the bazar of the town, where the want of them was specially felt.

In the municipality at Burrisaul twelve sweepers were engaged from Calcutta for the purpose of removing night-soil from private premises. Six public latrines and two urinals were constructed in that town during the year.

70. In the Patna Division the work of supervising the conservancy of the Patna City Municipality is divided among the Commissioners. Each ward is placed in charge of a Commissioner residing within its limits, who has power to punish the members of the conservancy establishment employed in his ward for neglect

of duty. Private houses are also cleansed by the municipal establishment on payment. A portion of the house refuse, and street sweepings was sold during the year, and realized a sum of Rs. 86-12. Night-soil and sewage were regularly removed from private houses and buried in trenches. There are said to be five plots of land now available for this purpose, and arrangements are being made for acquiring five additional pieces of land with the object of providing trenching grounds in each mohalla of the municipality. During the year the Municipal Commissioners of Patna caused to be constructed in their workshop portable latrines made of wood. They are provided with wheels, and are moved from place to place as required. Twenty-three of these portable latrines were constructed and stationed in different parts of the municipality, and the people appear to resort to them freely.

In the town of Gya there are ten permanent public latrines. Five temporary latrines were erected during the year in different parts of the municipality for the use of pilgrims. The conservancy establishment was increased by five drivers, and eight new carts were procured.

In the Durbhunga Municipality three new latrines were constructed, two night-soil carts were purchased, and two plots of trenching grounds were provided during the year.

In the town of Chuprah two public latrines were constructed during the year at a cost of Rs. 842—one for the use of males, and the other for females. There are now altogether six latrines in the town. They are much frequented by the people. Eleven depôts were established in convenient spots in the town for the reception of night-soil from private houses, the municipality providing carts and men to carry off the accumulations twice daily to trenching grounds outside the town.

71. In the Bhagulpore Division, the Commissioners of the Monghyr Municipality applied in March last for the extension of Act VI (B.C.) of 1878; but they subsequently decided at a meeting that it was not necessary that the Act should be extended, and no further steps have been taken in the matter. The work of ordinary conservancy and the removal of rubbish from the public streets and drains, and the daily scouring of slaughter-houses and municipal bazars, were well performed. In this town the work of removal of waste water from pits and reservoirs in private houses is performed by the municipality on the payment of a maximum rate of four annas for two cubic feet of water, and one anna extra for every foot above two cubic feet. It is reported that many people have availed themselves of this arrangement. There are 13 masonry and 11 mud latrines in the town. Of the latter, five were constructed during the year at a cost of Rs. 107 each. These additional latrines are said to have been opened to meet the objections of the people to the closing of their cess-pits before they were supplied with proper latrines. The Sanitary Commissioner, who visited the municipality in January 1881, described the conservancy arrangements of the town to be "excellent and beyond praise." In Monghyr the small sum of Rs. 35 was realized by the Commissioners during the year for manuring with night-soil some land at the rate of Rs. 14 per bigha.

In Purneah, the Latrines Act was extended to the municipality with effect from 1st April 1881.

In the English Bazar Municipality, in Maldah, the sites for two public latrines were selected, and plans and estimates for the structures were prepared during the year. It is reported that the townspeople objected to the erection of these latrines, but their objection was not disposed of when the year closed.

72. In the Orissa Division, the conservancy arrangements for the town of Pooree are under the Health Officer appointed under Act IV (B.C.) of 1871. The conservancy staff of sweepers maintained from funds under that Act is supplemented by men paid from grants made from the Union Fund.

In the municipality of Cuttack, an experimental public latrine constructed of masonry was built during the year, and 11 thatched necessaries were erected on selected sites. The night-soil from these is removed in closed iron carts and galvanised iron buckets, and is buried in deep trenches on the outskirts of the town. A new pucca latrine was also constructed during the year in the Cantonment at a cost of Rs. 498.

In Bahagra, the townspeople contributed among themselves for the employment of sweepers for the removal of night-soil from private premises. Seven sweepers engaged during the year for the purpose were paid from the fund thus raised. It is reported that land for the construction of two new latrines in the town were secured during the year.

73. In the Chota Nagpore Division, the Municipal Commissioners of Hazareebagh are reported to be making arrangements for taking the lease of a piece of ground for the purpose of burying night-soil and depositing street-sweepings in it, and eventually turning it into a municipal garden.

In the Ranches Municipality, there are 12 public latrines in charge of 12 mehters. It is stated that the people are now resorting to them more freely than before. The Burdwan system of cleansing private privies was successfully introduced in the town during the year. All well-privies have been filled up, and 26 mehters have been appointed for the purpose of cleaning private privies, a certain number of houses being allotted to each man. Their pay is a matter of private arrangement with the occupiers. If any person fails to pay his sweeper on the appointed day, the man stops work and reports the matter to the overseer, who allows the occupier two days' time to pay. If payment is still withheld, the privies are inspected by the overseer and the occupiers prosecuted for keeping their premises in a filthy state, a part of the fine realized being given to the informant as a reward. The system is self-supporting and is reported to be working satisfactorily.

74. Act VI (B.C.) of 1878, which provides for the cleansing of all private and public latrines in first class municipalities, is now in force in the municipalities of the Suburbs of Calcutta, Howrah, Serampore, Hooghly and Chinsurah, Midnapore, Kishnaghur, Jessore, Rampore Beaulah, Dacca, Commillah, Gya, Bhagulpore, and Purneah.

75. The following table shows the proportion of the total income spent under the head of "Conservancy" in the municipalities of the different divisions :—

DIVISIONS.	In the first class municipalities.		In the second class municipalities.		In unions.		In stations.		In all classes of municipalities taken together.	
	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.
Burdwan	26.54	27.47	14.56	13.79	5.11	1.12	.....	.....	21.60	24.18
Presidency	37.08	37.41	9.83	10.39	28.85	21.54	.....	.....	22.39	23.71
Rajshahye and Cooch Behar	6.97	14.58	11.23	12.39	54.73	35.47	.....	.....	9.10	15.66
Dacca	30.76	27.11	9.08	12.56	7.86	3.25	.....	.....	14.77	20.75
Chittagong	14.24	20.08	11.16	1.63	.....	.....	.....	.....	13.97	20.41
Patna	12.41	18.19	12.21	31.00	17.58	17.11	.....	.....	10.04	16.80
Bhagulpore	18.03	19.92	16.33	14.98	3.75	4.21	21.28	30.68	18.38	19.77
Orissa ... ..	.....	.....	16.35	16.81	0.00	7.21	.....	.....	13.18	14.07
Chota Nagpore ... ..	.....	.....	21.73	17.48	10.54	19.31	.....	.....	20.56	17.84
Percentage of expenditure on conservancy in each class of the municipalities in the province ...	22.03	24.75	11.94	13.24	13.20	15.04	21.29	30.08	19.28	20.68

76. The conservancy provisions contained in Part VII of the Municipal Act were extended in whole or in part during the year to the municipalities of Bogra and Rungpore in the Rajshahye and Cooch Behar Division, to Nusrabad in the Dacca Division, and to Mudhubani, Rasarah, and Sewan in the Patna Division.

77. Part IX of the Municipal Act regarding the establishment and regulation of markets was extended to the municipalities of Madaripore, in the district of Furreedpore, and Parulia, in the district of Munbhoom.

78. Byo-laws were framed by the Municipal Commissioners and confirmed by the Lieutenant-Governor for the following municipalities :—

- | | |
|---------------------------|------------------|
| 1. Burdwan. | 5. Dacca. |
| 2. Serampore. | 6. Mozufferpore. |
| 3. Hooghly and Chinsurah. | 7. Buxar. |
| 4. Darjeeling. | 8. Bhagulpore. |

79. *Roads.*—The total expenditure on roads during the year amounted to Rs. 4,28,832 against Rs. 4,03,040 in the previous year, thus showing a

decrease of Rs. 34,308. The decrease was distributed among the various classes of municipalities in the proportion noted below:—

				Amount of decrease.
				Rs.
In first class municipalities	...	...	...	30,812
„ second „	...	...	...	23
„ unions	...	...	...	1,039
„ stations	...	...	...	2,334
Total				34,208

The decrease in first-class municipalities was in the divisions stated below:—

				Amount of decrease.
				Rs.
In the Burdwar Division.	...	...	...	12,321
„ Presidency „	...	...	...	10,808
„ Rajshahye and Cooch Behar Division	...	...	...	87
„ Patna Division	...	...	...	20,074
Total				43,290

On the other hand, there was an increase of Rs. 12,478 under this head in the following divisions:—

				Amount of increase.
				Rs.
In the Dacca Division	...	...	...	5,488
„ Chittagong Division	...	...	...	3,959
„ Bhagulpore „	...	...	...	3,031
Total				12,478

80. Under the provisions of section 32 of the Bengal Municipal Act, 1876, the roads in the municipalities named below have been excluded from the operation of that Act, and placed in charge of District Road Cess Committees:—

Names of municipalities.			Names of roads excluded.
Jessore	...	...	... A portion of the Jessore and Sulkea road.
			1. The metalled road from Notoon Dazar to where it joins the Serajgunge-road, 1st section; 1 mile 3 furlongs in length.
			2. The metalled road from the river bank to its junction with Doguchi-road; 5½ furlongs in length.
			3. The cross-road joining Bazitpore and Rajshahye road; 6 furlongs in length.
Pabna	...	...	4. The road from Dewangunge ferry to its junction with Bazitpore road; ¼ mile in length.
			5. The road from Radhanuggur ferry to its junction with the new road to Sara; 7 furlongs in length.
			6. The road from Radhanuggur ferry to its junction with the Rajshahye-road; 1 furlong in length.

Names of municipalities.	Names of roads included.
Kurseong ...	One and a half miles of the Punkaberi road between Mukabari and Kurseong. Made over to the charge of the Public Works Department. Road commencing from the Brahmaputra river-side, crossing the Subernakhally-road near the jail, and passing through the villages of Késár, Gohalkandi, Shankipara, Chowksaorah, Saorah, Churpara, Bhatikasar, and Bilsapore, and joining the Toke-road near the Sudder distillery.
Nussacerabad in Mymensing	The branch road being a portion of the Dapania-road (No. 13), hitherto kept in repair by the municipality.
Noakholly ...	The old metalled road along the eastern bank of Tal-tolah khal.
Mudhubani in Durbhunga	Two miles of a road passing through the town from the south to the northern end of it.
Maklah ...	<ol style="list-style-type: none"> 1. Portion of the Rajmahal and Dinagepore-road from ferry ghat of old Maldah to Gobindaspura; 18½ chains in length. 2. Post-office-road from ferry ghat to Post-office; 2½ chains in length.

In the town of Bishenpore, in the district of Bankoora, three new roads were constructed during the year.

In the district of Hooghly a large amount was expended on roads in the Baidyabati municipality, where one most important work—viz. the metalling of the Tarakessur feeder road up to municipal limits with stone—was carried out during the year.

In the district of the 24-Pergunnahs a new road was constructed in the municipality of Takee. At Kalaruah a small road from the river bank to the police-station was metalled by the zemindars of the place. A sum of Rs. 480 was also spent by the Commissioners of this municipality for the manufacture of bricks for the construction of culverts. In Kalligunge municipality also a sum of Rs. 200 was laid out in making 50,000 bricks for roads and culverts.

In Kishnaghur two new roads were opened during the year.

In Rampore Beaulah a new road was constructed, and most of the town roads were repaired during the year.

In the Serajgunge municipality a sum of Rs. 1,883 was spent on roads and bridges during the year. Of this amount, Rs. 799 were expended on the construction of two new roads and four new bridges, and the rest on the repairs of existing roads.

In the Darjeeling municipality a sum of Rs. 14,897 was spent under this head, against Rs. 12,553 in the previous year. It is stated in explanation of the increased outlay that the expenditure on roads in this municipality must always be a heavy item, and one exceedingly difficult to estimate and control, inasmuch as in a single night a slip may occur blocking up, or carrying away, a portion of some important road, and rendering immediate and extensive measures necessary to restore communication.

There was a marked increase of expenditure under this head in the Dacca municipality, chiefly on repairs, the figures being Rs. 12,571 against Rs. 4,932 in the previous year.

In the municipality of Narsingunge one unmetalled road and two wooden bridges were constructed during the year, and the main road widened.

In the Furreedpore municipality two unmetalled roads, two masonry culverts, and eight wooden bridges were constructed during the year.

In the Burrisaul municipality two new culverts, a foot-path, and a wooden bridge were constructed, and wooden railings were put up where deep drains or tidal ditches were unprotected.

In the district of Mymensing a small road at Hybutnuggur in the Kishoregunge municipality, and the main Bazar road at Muktagacha, were constructed during the year.

In the Patna Municipality the expenditure on the construction and maintenance of roads and culverts amounted to Rs. 20,972 against Rs. 38,318 in the previous year. The saving of Rs. 15,346 was said to be mainly due to the personal supervision exercised by the late Vice Chairman of the Municipality over the expenditure, and the efforts he made to reduce it. During the year two narrow lanes in the city were paved with flat bricks as an experimental measure. If the pavement withstands the rains, it is proposed to extend the operation to other similar thoroughfares in the municipality.

A sum of Rs. 2,200 was spent in the town of Barh, a second class municipality in the district of Patna, on the construction of a new road and in metalling an existing one.

In the Mozufferpore Municipality an unmetalled road which passes through a very thickly populated part of the town was metalled with *kunkur* during the year. Two fair-weather roads leading to the two principal ferry ghâts on the outskirts of the town were widened and raised above the highest flood-level and it is reported that the Municipal Commissioners intend to metal these roads during the current year. A sum of Rs. 340 was presented to the Municipality during the year by some zemindars of the town for the planting of trees on road-sides.

In the Roserah Municipality, in the district of Durbhanga, a sum of Rs. 1,132 was spent on the metalling of a road passing through the principal bazar of the town.

81. *Sanitation and drainage.*—During the year under report the expenditure under this head amounted to Rs. 37,890 against Rs. 59,604 in the previous year, thus showing a decrease of Rs. 21,705. In second class municipalities alone the decrease amounted to Rs. 30,716. On the other hand there was an increase of Rs. 7,763 in first class municipalities. Unions and stations also exhibit an increase of expenditure of Rs. 1,102 and Rs. 146 respectively under this head.

82. The large expenditure in 1879-80 was due to the extensive schemes of improvement which were undertaken in that year in the municipalities of Dinagore, Rungpore, and Gity Moorshedabad (Lalbagh). The works at Dinagore were completed during the year. In Rungpore all that remains to be done is to cut a few cross drains connecting some of the depressions in the bed of the *beels* with the main channels.

At Moorshedabad the works are progressing fairly under the supervision of the Public Works Department.

83. In the Burdwan Division the whole expenditure under this head amounted to Rs. 2,169. All that was done was to keep the surface drains on the sides of the road free from obstructions. The drainage of the Bankoora Municipality is naturally good, the fall being towards the two rivers Gangeswari and Dalkeswar. In Soory the gravelly nature of the soil and the natural lines of the surface prevent any water lodging on the sides of the roads. In the majority of the municipalities in the division, the drains are not constructed on any systematic plan, and they do not carry off all the surplus water.

84. In the Presidency Division a sum of Rs. 3,892 was spent under this head during the year. In the Suburban Municipality, except the work of remodelling the drains of the Alipore and Belvedere roads which was taken in hand, nothing calling for particular notice was done in the matter of improving the drainage. Some progress was, however, made in surveying and taking levels of the tract lying between Tolly's Nullah and the Calcutta main sewer. A suggestion was made in the report of the Municipality that the management and control of the drains along the sides of the Diamond Harbour Road, which are important and serve as the catch-water drains of a large and most important portion of the district, should be made over to the municipality, a moderate subsidy being paid by Government to the Commissioners for their maintenance. As the road is under the charge of the Public Works Department, the question has been referred to that Department for disposal. In the matter of *bastee* improvement, the action of the municipality was attended with success. The cow-houses in Ward No. 2, which had hitherto been a great nuisance to the neighbourhood, were removed to new and less objectionable sites. In addition

to the bustee composed of these cow-houses twelve other *bustees* were inspected during the year, and in some cases notices were issued to the owners to improve them. In two cases the owners have expressed their willingness to have the improvements carried out by the municipal agency, and to pay the cost of the work. The questions of improving the environs of the temple at Kalighat, and of reclaiming the filthy pond called the *Kali's Kundoo*, were under consideration during the year, but the works had not been commenced when the year closed.

The question of improving the drainage of the town of Kishnaghur was considered during the year, and, as a preliminary measure, an officer of the Public Works Department has been ordered to make a professional survey of the river Unjonah, which forms the south-eastern boundary of the town.

The drainage of the town of Nychatty, in the 24-Pergunnahs, is reported to be very defective, and steps are being taken to remedy it.

85. In the Rajshahy and Cooch Behar Division Rs. 8,861 were spent under this head during the year. Of this amount, Rs. 5,974 were spent in Rungpore, and Rs. 1,641 in Darjeeling. In Rungpore all the swamps in and around the station have now been tapped by capacious and properly constructed channels leading to the river Ghogut.

The natural drainage of the station of Darjeeling is good. What is necessary is to control the flow of water down the hill sides and jhoras by building stone drains and protecting the sides of jhoras by low stone walls. During the year two large stone drains were constructed in the Lucklum jhora. Three other drains were also completed during the year.

The drainage of the town of Rampore Beaulah is reported to be very defective. The roads and streets are not provided with side drains of a sufficient size, and when heavy rains come the water frequently cuts a channel across the road, rendering it impassable for traffic. The natural slope of the country is said to be away from the river Padma, on the banks of which the town stands. A survey of the town has been undertaken with a view to the preparation of a scheme for draining it thoroughly.

86. In the Dacca Division the expenditure under this head amounted to Rs. 2,911. In the Dacca Municipality the Commissioners have voted a sum of Rs. 2,500 in the current year for taking levels in the town.

87. In the Chittagong Division nothing in connection with drainage worthy of notice was done during the year. The expenditure was only Rs. 140.

88. In the Patna Division Rs. 8,617 was spent under this head during the year. The largest portion of this amount, viz Rs. 6,653, was spent in Gya. With a view to improve the drainage, a survey of the town was made and levels were taken during the year 1879-80, but on subsequent investigation they were found to be incorrect and practically useless. During the year under report the town was re-surveyed, and levels were again taken, and sections made of the existing drains. A scheme, consisting of three parts, was prepared, and one part was undertaken and almost completed during the year. It is estimated that the total cost of the improvements will amount to Rs. 34,137.

89. In the Bhagulpore Division the amount spent under this head was Rs. 4,857, the greater part of the expenditure being incurred in the districts of Purneah and Maldah.

90. In the Orissa Division the expenditure on drainage amounted to Rs. 4,589. Of this amount, Rs. 3,495 were spent in the town of Cuttack. A scheme of draining the town was undertaken during the previous year, and was nearly completed during the year under report. Two main drainage channels were excavated—one to drain off the water from the western, and the other from the eastern part of the town. Three branch lines of drains were finished during the year.

91. In the Chota Nagpore Division the expenditure under this head was Rs. 1,833. The largest portion of this amount was incurred in the Purulia Municipality.

92. To afford facilities to Municipal Committees in the province for consulting professional men on projects involving questions of engineering or surveying, Executive Engineers have been appointed *ex-officio* Commissioners of all municipalities situated within their respective divisions.

<i>In January.</i>		<i>In October.</i>	
1 Suburbs of Calcutta.	} By Dr. Coates.	15 Deoghur.	} By Dr. Laidersdale.
2 Midnapore.			
3 Balasore.			
4 Cuttack.			
5 Pooree.			
6 Howrah.			
<i>In June.</i>		<i>In November.</i>	
7 Darjeeling.	} By Dr. Laidersdale.	16 Pubna.	
		17 Furroedpore.	
		18 Soory.	
<i>In July.</i>		<i>In December.</i>	
8 Kurseong.	} By Dr. Laidersdale.	19 Radhatam (Nonkholly).	
9 Jalpigoree.		20 Comillah.	
10 Itanigpore.		21 Patna.	
11 Dimgpore.		22 Gyn.	
12 Bogra.		23 Chittagong.	
13 Natore.		24 Naraingange.	
14 Rampore Beusaleh.			

93. During the year the Sanitary Commissioner visited the municipalities named on the margin, and drew up a report on the defects in each of them and suggested the steps that should be taken to remove them. These reports were laid before the Commissioners of the respective municipalities, and in many instances the suggestions of the Sanitary Commissioner were carried out.

94. In the report for the year 1878-79 it was stated that in order to control and regulate the pilgrim lodging houses in the towns of Gya and Deoghur, two great places of Hindu pilgrimage in these provinces, the Lodging-house Act, IV (B.C.) of 1871, had been amended by Act II (B.C.) of 1879, and extended to these places. Reports of the working of the Act in Gya and Pooree during the past year have been received. No report has been received from Deoghur, as actual operations were not commenced there till after the close of the year. The report from Gya shows that, though there was at first a certain amount of opposition to the enforcement of the provisions of the Acts, the *gyanvals* the priests at Gya are gradually getting reconciled to them, and are beginning to see the benefits of the law, both to the pilgrims and to the general population of the town. The Health Officer of the town, who has been in the district for several years, testifies to its beneficial effect on the health of the town by the measure. There was no epidemic among the pilgrims during the year under report. The receipts under the Acts during the year amounted to Rs. 11,296, which, added to Rs. 11,199, the balance at the end of the previous year, gave a total income of Rs. 22,495. The expenditure in 1880-81 amounted to Rs. 6,732, leaving a balance of Rs. 15,760, which it is proposed to utilize in improving the drainage and the sanitary condition of the town.

95. In Pooree, Act IV (B.C.) of 1871 has been in force for nine years, and its provisions are therefore well understood. As the town was till lately only an union under Chapter III of the Municipal Act V (B.C.) of 1876, the whole expenditure on account of conservancy and sanitation was defrayed from the funds raised under the Lodging-house Act. The town has now been raised to the status of a first class municipality, and a larger income will now be realized under the Municipal Act for the benefit of the people. During the past year, the income under Act IV of 1871 was Rs. 10,045, and the expenditure was Rs. 6,950.

Two pilgrim hospitals were maintained at Pooree and Piplee from the funds raised under the Act, and afforded relief to 6,544 persons during the year under report.

96. For the purpose of diffusing a knowledge of the principles of sanitation, Dr. Cunningham's *Sanitary Primer*, was translated into Bengali, Hindi, and Uriya, and introduced into the course of all schools below those reading for the Entrance examination. In middle vernacular schools Baboo Radhika Prasanna Mookerjee's "Swasthya Raksha," and in lower schools Baboo Jadu Nath Mookerjee's "Sharir Palan," both of them Bengali works on the preservation of health, have been introduced in addition to the *Sanitary Primer*.

97. *Water-supply.*—The expenditure under this head during the year under report, was less by Rs. 15,939 than in the preceding year. The large expenditure in 1879-80 was due to the carrying out of the elaborate schemes for water-works in Darjeeling and Dacca. These works have now been completed, and there was consequently less expenditure under this head.

98. Since the passing of Act VI (B.C.) of 1881, the Commissioners of the Suburban Municipality have been in communication with the Corporation of Calcutta on the subject of the extension of the metropolitan system of filtered

water-supply to certain thickly populated parts of the suburbs. The negotiations between the two municipalities have not yet been brought to a close.

99. The largest expenditure under this head during the year was incurred in the municipalities of Dacca, Darjeeling, and Durbhunga. The actual sum spent in each of these towns is shown in the margin. The expenditure in Dacca represents the cost of laying down two miles of main water-pipes, with lateral piping and hydrants complete. In Darjeeling the expenditure

	Rs.
Dacca	9,797
Darjeeling	6,871
Durbhunga	5,973
Total	22,641

was incurred in completing the line of pipes down to the bazar, and in maintaining the other lines. In Durbhunga the sum represents the cost of sinking eight wells. It is proposed to set up pumps near these wells so that water may be lifted without the risk of contamination.

100. Among second class municipalities, the towns which spent most on this object were Barripore and Barraset in the 24-Pergunnahs, and Naraingunge in Dacca. They laid out Rs. 1,017, Rs. 1,000, and Rs. 1,342 respectively. In Barripore the amount represents the cost of excavating a tank for the supply of drinking-water to the rate-payers. In Baraset the amount was subscribed by the residents for re-digging a large tank. In Naraingunge the expenditure was incurred for embanking the sides of a tank, and for constructing a masonry ghât at it. The tank is reported to have been excavated, not so much for the supply of water as for the improvement of a stagnant marsh which formerly existed there. There are three other tanks in the town for drinking purposes.

101. *Buildings and other Public Works.*—For the sake of convenience these two heads are here taken together. Nothing particular was done under them during the year under report. The aggregate expenditure on these items amounted to Rs. 38,738 against Rs. 91,084 in the previous year, thus showing a decrease of Rs. 52,346. In the Suburbun Municipality nothing was spent during the year. In Howrah the expenditure was Rs. 1,002 only. Among other first class municipalities the total outlay was Rs. 17,477. Of this amount, Rs. 6,864 was spent in Darjeeling in re-roofing the office of the Commissioners and certain other municipal buildings, and in paying compensation for the removal of native huts.

102. In Gya the expenditure under these heads amounted to Rs. 1,413. The outlay represents the cost of acquiring sites for two slaughter-houses and erecting buildings thereon. A slaughter-house was at first built on the banks of the Phalgoo at a cost of Rs. 721, but it was subsequently abandoned as the Hindu residents of the quarter raised objections to it. It has since been converted into a cattle shed.

103. A sum of Rs. 1,079 is shown in the accounts as having been spent on buildings in the town of Arrah, but the report of the municipality does not contain any particulars of the expenditure.

104. During the year the Northbrook Hall at Dacca was made over to the Municipal Commissioners. The hall was erected in commemoration of the visit of Lord Northbrook, then Viceroy and Governor-General of India, to that town in August 1874. It was built from public subscriptions, and cost Rs. 50,600, including the value of land. It is reported to be now available for public meetings, &c., subject to the control of the Chairman of the municipality and the supervision of the Commissioner of the Division.

105. *Sanitary and charitable establishments.*—The expenditure under this head amounted to Rs. 74,930 against Rs. 58,109 in 1879-80. There was therefore an increased outlay of Rs. 15,871. The increase was distributed as follows:—

	Amount of increase.
	Rs.
In first class municipalities, except Howrah and Suburbs ...	10,380
In second class municipalities	6,976
Total	17,356

There was decreased expenditure under this head in the following municipalities :—

					Amount of decrease.
					Rs.
In the suburbs of Calcutta	...	...	...	...	88
In Howrah	...	...	...	...	1,253
In unions	...	...	...	...	120
In stations	...	...	...	...	24
Total					1,485

106. One of the causes of the increase of expenditure under this head was

Burdwan Division.	Chittagong Division.
Bishnupore.	Chittagong.
Raimgunge.	Noakholly.
Burdwan.	
Baidyabatty.	
Ghatatal.	
Cutwa.	
Bankoora.	
Presidency Division.	
Bhowanipore.	
South Barrackpore.	
Nychnaty.	
North Barrackpore.	
North Suburban Hospital.	
South ditto ditto.	
Kanaghat.	
Rajshahy and Cooh Behar	
Division.	
Rungpore.	
Mahisungce.	
Darjeeling.	
Bogra.	
Dacca Division.	
Madaripore.	
Farruckpore.	
Narailungce.	

Patna Division.

Patna.
Buxar.
Gya Pilgrim Hospital.
Bah.
Naasaram.
Roera.
Sowan.
Motihari.

Bhagalpore Division.

Monghyr.
Purneah.
Kishengunge.
Deoghur.

Chota Nagpore Division.

Ranchi.
Hazribagh.
Chintia.
Purulia.

that during the year some of the municipalities were, under section 34 of Act V (B.C.) of 1876, vested with the management and control of dispensaries and hospitals situated within their respective limits. The statement in the margin shows the dispensaries which were made over to municipalities during the year.

107. The cost of vaccination is now borne in almost all first and second class municipalities by the municipal funds. During the year under report, Act V (B.C.) of 1880, under which vaccination is compulsory, came into operation in the suburbs of Calcutta. Since the close of the year, the Act has been extended to the municipalities of Rampore Beaulcah,

Rungpore, Hooghly and Chinsurah, and Soory. The arrangements for working the Act in the Suburbs are under the Suburban Municipality, which takes the receipts and bears the expenditure, the vaccine operations being under the supervision of the Superintendent of Vaccination of the Metropolitan Circle.

108. *Education, Science, and Art.*—The expenditure under this head exceeded that of the previous year by Rs. 1,705. The expenditure in 1879-80 was Rs. 24,387; in 1880-81 it was Rs. 26,092. The increase was distributed as follows :—

					Amount of increase.
					Rs.
In Howrah	...	...	...	...	227
In second class municipalities	...	...	...	...	1,883
In unions	...	...	...	...	402
In stations	...	...	...	...	446
Total					2,958

There was, on the other hand, a decrease of Rs. 1,253 in the first class municipalities in the interior of the province.

109. The largest grant under this head, viz. Rs. 3,000 per annum, was made by the Suburban Municipality. The amount was distributed among 59 schools, of which 51 were for boys and 8 for girls. One of the former was a lower vernacular school, and the remaining 50 were primary schools. The total number of pupils taught was 2,912, of whom 2,553 were boys and 359 girls. The total expenditure on these schools was Rs. 9,002. Besides the municipal grant, a sum of Rs. 5,876 was realized by fees and fines from pupils and subscriptions from private persons.

110. *Miscellaneous*.—The expenditure under this head amounted to Rs. 1,59,530 against Rs. 1,32,119 in the previous year, thus showing an increase of Rs. 27,411. It includes disbursements under the following heads of charges:—

	Amount of original debt.	Rate of interest.	When contract d. from whom and for what purpose.	Amount repaid.	Amount remaining to be paid.	REMARKS.
Interest on debt	6,698
Registration of births and deaths	3,357
Miscellaneous	1,32,034
Contributions to local or provincial funds	3,033
Repayment of debt	14,408
Total	1,59,530

111. Only the last of these items seems to call for any special mention. The municipalities which had debts during the year are shown below—

Name of municipality.	Amount of original debt.	Rate of interest.	When contract d. from whom and for what purpose.	Amount repaid.	Amount remaining to be paid.	REMARKS.
Burdwan	Rs. 40,000	6%	In 1873, from Government for water-works and other sanitary improvements in the town— <i>vide</i> Government of India, Financial Department, No. 825, dated 7th February 1873.	Rs. A. P. 20,275 15 1	Rs. A. P. 11,727 0 11	
Dacca	25,000	4½%	In 1872, from Government for the construction of certain works of public utility— <i>vide</i> Government of India, Financial Department, No. 2872, dated 25th October 1872.	11,847 7 9	13,153 8 3	Since the end of the year the balance has been paid up and the account closed.
Arrah	6,100	4½%	In 1874, from Government for the construction of latrines, and repair of town roads— <i>vide</i> Government of Bengal's letter No. 4082, dated 10th December 1874.	5,770 0 0	3,440 0 0	
Darjeeling	40,000	4½%	In 1877, from Government for the improvement of drainage of the station and construction of water-works— <i>vide</i> Government of Bengal's letter No. 210, dated 23rd January 1877.	641 4 9	39,358 11 3	
Port Canning	4,00,000	.....	In 1861, from Government for the improvement of the town and port at Canning— <i>vide</i> Government of India, Public Works Department, resolution No. 251A, dated 6th March 1860.	.....	.....	As the municipality has ceased to exist, it is proposed to bring to sale the lands which belonged to it for the realisation of the debt. The lands are now under attachment under a decree of the civil court, and are managed by the Collector of 24 Pargannas, as manager appointed by the court.
Dinapore	10,000	4½%	In 1870, from Maharajah Syam Mohini of Dinapore, for improving the drainage of the town— <i>vide</i> Government of India, Home Department letter No. 84, dated 28th July 1870.	900 0 0	9,040 0 0	
Darjeeling	60,000	6%	In 1870, from the Cooch Behar State, for the completion of the water-works of the station— <i>vide</i> Bengal Government letter No. 3097, dated 26th May 1870.	1,500 0 0	48,500 0 0	

112. *Audit of municipal accounts*.—Under orders of this Government, dated the 29th December 1880, Mr. F. DeH. Larpent was formally appointed Auditor of Municipal Accounts in the Lower Provinces of Bengal, under section 73 of Act V (B.C.) of 1876. Mr. Larpent's appointment as Examiner of Local Accounts was approved in March 1880. On assuming charge of his office, he was directed to inspect carefully the existing forms of account in municipalities, wards' estates, and local and trust funds, and to devise a system of accounts which would admit of proper test audit in future years. Subsequently he was required to make an enquiry into certain difficulties connected with the accounts

of wards' estates in Backergunge. On his return from Backergunge, Mr. Larpent visited nearly all the municipalities and wards' estates in the districts of Midnapore, Burdwan, Bankoora, 24-Pergunnahs, Jessore, Nuddea, Furreedpore, Dacca, Moorshedabad, Patna, Shahabad, Maldah, Hooghly, and Bhagulpore, and also spent a considerable time, under the order of the Accountant-General in investigating the accounts of the Hooghly Imambara. After his formal appointment as Auditor of Municipal Accounts, Mr. Larpent was employed in auditing the accounts of forty municipalities in the Burdwan and Presidency Divisions. In the majority of cases, the audits extended over the accounts of two years, and the audit reports were submitted by the Accountant-General, with his remarks, to the municipalities concerned. With the approval of the Accountant-General, Mr. Larpent has drawn up a statement of procedure for the collection of municipal dues, as well as instructions for the keeping of municipal accounts. He has also devised forms of account embodying the classification of municipal receipts and expenditure which is prescribed by the orders of the Secretary of State. Copies of the rules and instructions, and of the forms, have been circulated to all the Divisional Commissioners, who have been requested to place them before the Commissioners of every municipality in their respective divisions. Since the close of the year, the accounts of the municipalities in the districts of Bankoora and Moorshedabad have been audited. The actual expense of each audit was calculated as closely as was possible, and instructions were given for the recovery of the amount from each municipality. Mr. Larpent was actually at work as Auditor of Municipal Accounts for three months of the year. The cost of his salary and of his office establishment for that period amounted to Rs. 4,110, and the fees to be collected for the work done during this time amounted to Rs. 4,405.

113. *Remarkable incidents of the year.*—During the year a serious case of embezzlement of the funds of the second class municipalities of the Northern Suburbs, the Southern Suburbs, and Rajpore occurred in the district of 24-Pergunnahs. The municipalities were under separate Vice-Chairmen, but under the same Chairman, who had his office at the sudder station of the district. The municipal clerk of the Chairman's office was the person who committed the frauds in question. The cash accounts of the municipalities were compiled by the clerk; payments in discharge of claims upon the municipalities were generally made upon cheques drawn in his name; and the receipts of the municipalities were remitted by the Vice-Chairmen to him, instead of direct to the treasury. The Vice-Chairmen accepted his receipts, instead of insisting on the treasury acknowledgment on a challan or in the pass-book. The clerk acted both as cashier and as accountant to the municipalities, and was thus enabled to rob in his capacity of cashier, and to provide for the concealment of his robbery in his capacity of accountant. The sum which was embezzled or not accounted for amounted to Rs. 7,159-3-6. On the discovery of the frauds the man absconded, but he was subsequently arrested, prosecuted, and convicted. A circular has been issued to all Commissioners of Divisions, requesting them to institute enquires at once, whether in any municipality in their respective divisions the vicious system is allowed to prevail, of paying in municipal money through a clerk instead of into the treasury direct, and of making cheques payable to municipal servants, instead of to the payees themselves.

114. Another case of embezzlement occurred in the 24-Pergunnahs, during the year, in which Rs. 383-2-3 belonging to the South Barrackpore Municipality was misappropriated by the tax-daroga.

115. In the Dacca Municipality, the Vice-Chairman detected a number of frauds committed by the municipal subordinates in respect of taxes, rents, and fines, and a number of them were prosecuted and convicted.

116. There was another case of embezzlement in this division during the year, in which Rs. 90-1-6 were embezzled from the funds of the Union of Perazepore in the district of Backergunge, by the tax-darogah. He was prosecuted, but the prosecution failed for want of evidence.

117. A case of embezzlement of municipal funds also occurred in the Chota Nagpore Division. In this case the money embezzled belonged to the municipal fund of Echak, a town in the district of Hazaribagh. The sum embezzled amounted to Rs. 633-12-6, and the culprit who committed the frauds

was the tehsildar of the Hazaribagh Municipality. The tehsildar was prosecuted and sentenced to seven years' rigorous imprisonment, and steps are being taken to realize the amount embezzled by the sale of his landed property in the district of Gya. On this fraud coming to light, a circular was issued by this Government in March 1881, to all Divisional Commissioners, drawing their particular attention to the orders passed in September 1879 and February 1880, regarding the necessity of maintaining a proper system of accounts in all municipalities, and of periodically checking the registers of collections.

I have the honour to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Offg. Secy. to the Govt. of Bengal.

FORMS Nos. I & II

FOR

CALCUTTA.

Form No. I.—Statement showing the Income of the

NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								INCOME DURING THE YEAR FROM CONTROL.							
					a	b	c	d	e	f	g	h	a	b	c	d	e	f	g	h
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.								
					Balance from previous year.								Class I. (Articles of food or articles for men or animals)	Class II. (Animals and manufactures)	Class III. (Fees, licenses, and rents)	Class IV. (Building materials)	Class V. (Fishes, game, and mines)	Class VI. (Tobacco)	Class VII. (Cloth)	Class VIII. (Miscellaneous)
Bagunah	1	Calcutta	Act IV (B.C.) of 1878	400,886	2	24	48	74	19	62	17	67	Rs. 9,66,910	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

Form No. II.—Statement showing the Expenditure of the

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and cesses (if any) from special establishment.	Contingency and other expenditure.	Police.	Registration of births and deaths.	Lighting.
Bagunahs	1	Calcutta	Rs. 9,66,910	Rs. 29,65,987	Rs. 7,98,636	Rs. 1,01,720	Rs.	Rs. 55,140	Rs. 2,06,994	Rs. 1,00,187	Rs. 5,933	Rs. 2,50,895

Calcutta Municipality during the year 1880-81.

9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25				
Tax on houses and lands.		Receipts from licenses on trades.	Wheeler or other form of vehicle from carriages and other vehicles (excluding tolls.)	Tax on animals.	Tolls on ferries.	OTHER TAXES IN DETAIL.				Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for Municipal services rendered to individuals	Government from Provincial or Local Funds.	Total income of year, excluding balances.	Total including balances.	Incidence of taxation (column 15) per head of population.	Incidence of income (column 21) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
6,07,402	2,30,908	1,21,104				3,91,512	2,11,807	5,01,474	22,93,617	1,71,108	49,431	1,81,882	5,62,969		20,65,967	20,22,907	5 11 7	7 6 1		

Calcutta Municipality during the year 1880-81.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Construction and maintenance of public.	Watering works.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens, markets, and public buildings.	Sanitary and other charges, including salaries of police, fire, and other staff.	Electricity and other.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,41,466	47,530	48,165	1,89,329	8,379	6,529	1,77,076	...	1,26,006	...	3,40,712	20,42,612	9,80,255	

FORM No. I.

STATEMENTS OF INCOME

OF

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

Taxes, Municipalities in Bengal during the year 1880-81.

9	10	11	12	13	14					15	16	17	18	19	20	21	22	23	24	25
Tax on houses and lands.	Receipts from licenses on trades.	Wheel tax or other form of receipts from cartmen and other vehicles (excluding tolls).	Tax on animals.	Tolls and levies.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).					Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Total income of year, including balance.	Total, including balance.	Incidence of taxation (column 18) per head of population.	Incidence of income shown in column 18 per head of population.	REMARKS.
					Fees on mutual proceedings.	Lighting tax.	House scavenging tax.													
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.		
56,438	8,740	1,375	5,097	61,008	907	856	2,929	9,443	75,290	58,809	1 3 6	1 7 0	1
15,947	1,106	309	141	14,063	30 2	175	1,067	17,217	17,462	0 7 0	0 8 1	
21,094	2,017	887	6,704	.....	.....	5,536	.....	36,626	322	724	3,119	.....	.....	40,908	47,997	1 3 7	1 4 10		
21,158	1,746	.....	6,804	.....	.....	.....	.....	39,106	1,237	750	2,137	1,240	.....	40,908	47,997	1 3 8	1 6 7		
4,306	387	.....	812	.....	.....	.....	.....	5,600	86	310	230	.....	.....	6,249	6,416	1 0 0	1 2 10		
46,013	4,680	987	13,790	.....	.....	5,536	.....	71,211	1,612	1,829	6,702	1,240	.....	81,721	90,103	1 2 7	1 5 4		
1,80,728	4,060	9,363	.....	150	.....	29,875	47,182	.....	2,11,418	3,441	6,550	8,542	.....	.....	2,29,701	2,38,537	2 2 8	2 5 6	
5,10,141	4,000	17,724	3,024	10,114	.....	.....	29,875	52,498	3,30,630	3,467	9,068	19,057	10,080	.....	3,84,832	3,99,041	1 7 11	1 11 0	
1,29,819	44,416	.....	.....	.....	.....	1,25,896	.....	4,00,061	3,384	9,814	20,443	9,475	.....	4,78,182	5,00,550	1 8 10	1 13 5		
15,000	710	.....	1,591	.....	.....	.....	.....	17,000	1,900	250	1,000	.....	.....	21,000	22,300	0 10 6	0 12 11		
11,000	2,314	.....	801	.....	.....	.....	.....	14,727	.....	112	52	.....	.....	16,001	16,771	0 8 5	0 8 6		
4,731	314	.....	800	.....	.....	.....	.....	5,617	.....	62	1,792	.....	.....	7,431	7,614	0 10 6	0 13 10		
81,787	5,375	.....	3,242	.....	.....	.....	.....	37,093	1,000	400	7,727	.....	.....	45,265	51,294	0 7 7	0 11 1		
7,361	1,100	.....	.....	1,727	.....	10,301	.....	237	1,214	.....	.....	11,772	15,111	1 3 2	1 5 10		
2,08,120	47,798	.....	4,432	.....	.....	1,27,563	.....	4,46,345	5,195	10,540	51,584	9,470	.....	5,29,039	5,66,993	1 5 9	1 9 8		
.....	
11,001	1,418	272	2,410	.....	.....	.....	.....	15,170	.....	473	1,102	.....	.....	16,745	19,553	0 11 11	0 12 2		
19,085	223	.....	.....	.....	.....	.....	19,146	27,400	771	7,547	61	.....	26,795	31,403	1 13 4	0 11 2		
23,984	1,418	405	2,410	.....	.....	.....	.....	24,510	27,400	1,244	8,500	61	.....	35,594	40,904	0 15 6	2 4 0		
.....	
50,056	5,705	.....	13,401	.....	.....	50,003	.....	60,278	2,956	611	17,020	.....	.....	1,11,470	1,34,120	1 2 0	1 6 3		
19,090	1,109	.....	4,080	.....	.....	.....	.....	17,030	1,409	940	1,148	.....	.....	20,488	24,023	0 13 11	1 0 2		
8	690	.....	.....	.....	.....	8,725	250	1,060	40	.....	.....	10,007	10,960	0 10 5	0 13 1		
80,913	1,109	.....	4,650	.....	.....	.....	.....	29,602	1,744	2,308	1,182	.....	.....	31,263	41,771	0 13 0	0 15 0		
80,080	6,388	4,703	19,165	1,219	.....	.....	.....	81,568	890	3,778	1,211	.....	.....	87,124	92,013	0 8 4	0 8 1		
80,737	2,067	.....	.....	.....	.....	.....	.....	28,829	2,804	1,167	1,010	.....	5,300	30,365	35,502	0 7 0	0 9 1		
13,008	15,000	760	214	2,023	.....	.....	18,000	20,000	0 8 1	0 7 0		
18,070	13,701	.....	.....	.....	.....	20,271	706	311	1,067	.....	.....	22,278	24,164	0 15 3	0 13 0		
19,001	30	.....	.....	.....	.....	.....	.....	19,001	643	815	300	.....	.....	20,447	21,054	0 14 0	0 5 2		
16,448	2,675	.....	.....	.....	.....	19,325	.....	67	4,207	.....	.....	23,697	26,007	0 10 0	0 7 2		
1,61,871	4,485	4,703	37,733	1,219	.....	.....	.....	1,91,513	8,515	6,130	11,426	.....	3,804	2,02,063	2,30,109	0 7 5	0 9 0		
14,003	271	1,630	405	11,013	.....	.....	.....	.....	24,471	377	409	3,187	.....	.....	28,444	30,214	0 9 2	0 9 4	
20,700	62	1,020	430	13,060	.....	.....	.....	.....	21,307	.....	730	1,070	407	911	22,237	24,064	0 7 10	0 8 0	
9,913	3,163	979	.....	.....	.....	.....	.....	13,074	608	275	2,214	.....	.....	16,964	18,811	0 13 11	1 0 11		
46,945	658	5,748	1,903	23,072	.....	.....	.....	.....	77,312	682	1,400	7,080	407	911	83,111	1,15,838	0 8 6	0 11 1	
7,08,197	8,000	58,119	7,739	1,02,714	1,219	80,975	1,01,004	.....	15,09,901	46,211	31,701	1,20,000	20,752	6,441	16,31,022	16,36,323	0 15 8	1 2 2	

[illegible]

Class Municipalities in Bengal during the year 1880-81—continued.

9	10	11	12	13	14				15	16	17	18	19	20	21	22	23	24	25
Tax on houses and lands.	Receipts from licenses on trades.	Wharf-tax or other form of receipts from carriages and other vehicles (excluding tolls).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY.)				Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Amount for municipal services rendered to individuals.	Civilian-paid from Provincial or Local Funds.	Total income of the year, excluding balance.	Total, including balance.	Incidence of taxation (column 16) per head of population.	Incidence of income (shown in column 17) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.		
.....	3,361	620	.....	7,010	.....	.....	9,840	43	50	10,700	8	15,000	35,007	35,874	0 11 2	2 8 2		
.....	3,889	.....	.....	3,330	.....	88	8	.....	.....	3,080	4,888	0 13 4	0 14 8		
.....	6,841	1,083	3,233	40,061	.....	.....	56,794	43	227	12,571	427	13,709	91,772	92,014	0 10 4	0 18 8		
.....	10,842	.....	.....	10,842	.....	47	15	.....	.....	10,445	14,005	0 13 2	0 15 3		
.....	275	4,354	.....	4,680	.....	44	1,406	578	.....	7,777	7,907	0 7 3	0 11 5		
.....	110	5,148	.....	5,294	.....	.....	250	.....	.....	35,018	4,171	0 4 0	0 4 4		
.....	425	7,462	.....	7,967	.....	44	2,710	576	.....	19,710	12,158	0 5 0	0 7 5		
.....	216	88	1,105	8,620	.....	.....	9,929	37	421	379	1,303	.....	12,079	15,009	0 11 11	0 14 6		
.....	1,039	.....	.....	1,013	.....	.....	.....	.....	.....	1,011	3,570	0 0 7	0 0 7		
.....	1,341	.....	.....	1,341	.....	.....	.....	.....	.....	1,341	1,461	0 7 5	0 7 5		
.....	216	88	1,105	11,864	.....	.....	12,893	37	421	379	1,303	.....	15,023	18,029	0 10 11	0 12 0		
.....	0	.....	.....	5,447	.....	.....	5,453	.....	20	32	1,383	.....	6,878	7,372	0 8 5	0 10 8		
.....	905	.....	.....	905	.....	29	41	.....	.....	803	1,051	0 3 1	0 3 1		
.....	2,792	.....	.....	2,792	.....	.....	38	.....	.....	3,822	8,357	0 3 4	0 3 5		
.....	4,128	.....	.....	4,128	.....	.....	.....	.....	.....	4,161	4,400	0 4 8	0 4 4		
.....	2,940	.....	.....	2,940	.....	.....	.....	.....	.....	2,940	3,322	0 5 4	0 5 4		
.....	3,217	.....	.....	3,217	.....	.....	.....	.....	.....	3,217	4,316	0 15 1	0 12 1		
.....	0	.....	.....	19,432	.....	.....	19,432	29	47	60	1,303	.....	29,967	21,600	0 5 0	0 5 11		
.....	822	88	1,620	49,760	.....	.....	60,630	06	679	2,670	3,303	.....	57,297	60,710	0 7 5	0 8 4		
.....	336	1,565	.....	2,309	.....	.....	18	.....	.....	7,527	2,594	0 7 11	0 8 0		
.....	4,479	.....	.....	4,479	.....	.....	20	.....	.....	1,531	1,501	0 10 3	0 10 3		
.....	841	.....	.....	2,062	.....	.....	5,325	.....	20	2,711	.....	.....	6,077	7,278	0 6 9	0 8 2		
.....	841	.....	.....	328	4,444	.....	10,111	3	20	2,711	.....	.....	12,923	14,983	0 6 9	0 8 2		
.....	5,477	.....	.....	5,477	.....	57	0	.....	.....	5,510	8,490	0 7 11	0 8 0		
.....	17,138	.....	.....	15,138	.....	737	147	100	.....	11,131	10,325	0 4 8	0 5 1		
.....	18,616	.....	.....	18,616	.....	237	204	115	.....	19,671	23,415	0 5 4	0 5 8		
.....	1,500	.....	.....	1,500	.....	14	791	.....	.....	1,500	3,274	0 1 0	0 1 9		
.....	4,987	.....	.....	4,987	.....	35	30	.....	.....	2,086	5,724	0 4 8	0 5 0		
.....	6,517	.....	.....	6,517	.....	248	1,239	.....	.....	1,018	5,145	0 4 0	0 4 1		
.....	5,872	.....	.....	5,872	.....	.....	.....	.....	.....	7,577	6,714	0 4 5	0 5 4		
.....	1,790	.....	.....	1,790	.....	14	.....	.....	.....	1,800	2,533	0 5 0	0 5 7		
.....	19,518	.....	.....	19,528	3,303	315	1,900	.....	.....	27,367	21,011	0 4 0	0 5 2		
.....	4,053	.....	.....	4,053	.....	286	81	793	.....	3,153	6,987	0 2 2	0 3 3		
.....	5,643	.....	.....	5,643	.....	.....	.....	.....	.....	3,572	6,125	0 3 4	0 3 4		
.....	7,008	.....	.....	7,008	.....	286	40	703	.....	8,065	11,412	0 2 11	0 2 4		
.....	3,076	.....	.....	3,076	.....	69	351	.....	.....	4,038	5,370	0 4 2	0 5 0		
.....	4,608	.....	.....	4,608	.....	1,190	514	.....	.....	5,609	1,254	0 5 0	0 7 11		
.....	7,094	.....	.....	7,094	.....	1,186	120	1,445	.....	8,788	13,027	0 4 10	0 5 4		
.....	4,030	3,358	.....	9,598	.....	.....	161	.....	.....	11,027	11,560	0 10 7	0 13 3		
.....	4,206	.....	.....	4,390	.....	.....	.....	.....	.....	6,187	7,917	0 6 0	0 8 11		
.....	4,030	8,664	.....	18,104	.....	.....	77	9,045	.....	17,111	22,710	0 8 7	0 11 4		
.....	106	.....	.....	.....	2,913	4,420	0 0 1	0 0 2		
.....	9,019	.....	.....	9,019	.....	141	.....	.....	.....	6,565	8,719	0 5 1	0 5 2		
.....	7,778	.....	.....	7,778	.....	.....	.....	.....	.....	9,840	12,517	0 5 4	0 5 6		
.....	9,407	9,408	100	100	9,605	107,385	0 4 10	0 5 9	
.....	6,980	60,566	.....	74,875	4,086	922	6,374	.....	.....	2,138	.....	.....	.....
.....	158	.....	.....	.....	2,467	4,400	0 0 11	0 7 4		
.....	2,250	2,661	0 0 8	0 10		
.....	1,580	.....	.....	6,670	1,627	254	23	.....	.....	7,774	7,704	0 7 8	0 9 8		
.....	1,646	8,230	.....	9,676	1,627	304	70	.....	.....	10,093	11,486	0 7 1	0 8 10		
.....	3,289	.....	.....	3,749	125	.....	.....	.....	.....	5,146	6,184	0 7 7	0 14 2		
.....	170	1,646	10,400	13,180	1,738	614	9,110	.....	.....	36,846	23,079	0 7 3	0 9 7		

FORM I.—Statement showing the Income of Second

1	2	3	4	5	6								7	8							
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								Balance from previous year.	INCOME DURING THE YEAR FROM OCTOBER.							
					a	b	c	d	e	f	g	h		Class I. (Articles of food or drink for men or animals.)	Class II. (Animals for slaughter.)	Class III. (Fees, licences, and washing.)	Class IV. (Building materials.)	Class V. (Drugs, gums, and spices.)	Class VI. (Tobacco.)	Class VII. (Fish.)	Class VIII. (Meat.)
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Balance from previous year.	Class I. (Articles of food or drink for men or animals.)	Class II. (Animals for slaughter.)	Class III. (Fees, licences, and washing.)	Class IV. (Building materials.)	Class V. (Drugs, gums, and spices.)	Class VI. (Tobacco.)	Class VII. (Fish.)	Class VIII. (Meat.)
CHITRA DIVISION.																					
Jajpore	88	Outsack	Act V (B.C.) of 1876	42,183	6	14	...	20	8	12	8	12	2,815	...	...	...	...	...	...	...	...
	89	Outsack Cantonment	Ditto	4,947	5	1	...	6	0	0	0	0	2,141	...	...	...	...	...	...	...	...
	91	Kendrapara	Ditto	18,204	3	12	...	16	3	12	...	16	...	—84	...	...	...	...	...	...	...
	92	Jajpore	Ditto	11,845	8	11	...	13	9	10	1	12	168	...	...	...	...	...	...	...	...
		Total		(71,861)	16	38	...	54	20	34	14	40	5,114	...	...	...	...	...	...	...	...
Jajpore	93	Balasore	Act V (B.C.) of 1876	20,267	3	12	...	15	5	16	3	12	1,076	...	...	...	...	...	...	...	...
		Divul. Total		91,838	19	50	...	69	25	44	17	52	6,189	...	...	...	...	...	...	...	...
CHOTA NAGPORE DIVISION.																					
Hazaribagh.	94	Hazaribagh	Act V (B.C.) of 1876	14,903	4	13	...	17	5	12	4	13	94	...	...	...	...	...	...	...	...
	95	Bokaro	Ditto	7,454	3	6	...	9	4	5	4	5	87	...	...	...	...	...	...	...	...
	96	Chutira	Ditto	5,218	8	14	...	10	6	11	1	15	3,064	...	...	...	...	...	...	...	...
		Total		31,575	9	33	...	42	14	28	9	33	2,255	...	...	...	...	...	...	...	...
Ranchi.	97	Ranchi	Act V (B.C.) of 1876	15,366	3	8	...	11	5	4	4	7	2,248	...	...	...	...	...	...	...	...
	98	Chyabassa	Ditto	6,821	2	8	...	10	2	4	2	4	1,230	...	...	...	...	...	...	...	...
Ranchi.	99	Purulia	Ditto	6,020	4	11	...	12	8	7	5	10	1,311	...	...	...	...	...	...	...	...
		Divul. Total		57,106	19	60	...	78	29	49	20	58	7,014	...	...	...	...	...	...	...	...
GRAND TOTAL					1,309,840	548	977	...	1,928,387	358	300	1,790	1,31,845	...	...	...	...	...	...	...	...
															—3,167	...	...	...	...	...	...

9	10	11	12	13	14				15	16	17	18	19	20	21	22	23	24	25
Tax on houses and lands.	Receipts from houses on taxes.	Wharf tax or other form of receipts from houses and other buildings (excluding tolls).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Total income from taxation.	Rest of house, garden, market, &c.	Place.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 22) per head of population.	Incidence of income shown in column 24 per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
.....	2,283	1,126	9,327	14,423	.....	.....	.....	37,337	555	156	88	.....	545	57,016	30,731	0 10 4	0 10 7	
.....	151	58	3,306	2,827	.....	.....	.....	3,897	8	38	61	.....	.....	5,594	3,420	0 4 1	0 4 1	
.....	5,618	1,809	9,418	22,301	.....	.....	.....	5,457	.....	.....	.....	.....	.....	5,165	8,024	0 4 0	0 4 0	
.....	.....	.....	.....	.....	.....	.....	.....	25,438	906	280	200	.....	544	37,570	48,069	0 7 11	0 8 8	
.....	.....	.....	.....	.....	.....	.....	.....	7,553	.....	115	80	.....	.....	7,698	8,771	0 5 5	0 6 0	
.....	5,613	1,809	9,418	22,764	.....	.....	.....	48,191	008	303	289	.....	544	46,375	61,330	0 6 8	0 7 8	
.....	.....	.....	.....	.....	.....	.....	.....	5,501	428	308	121	.....	.....	6,418	6,815	0 6 0	0 7 0	
.....	.....	.....	.....	.....	.....	.....	.....	2,320	.....	.....	38	.....	.....	2,358	2,435	0 5 0	0 5 0	
.....	.....	.....	.....	.....	.....	.....	.....	5,648	.....	54	15	.....	.....	5,517	7,571	0 9 10	0 10 1	
.....	.....	.....	.....	.....	.....	.....	.....	13,320	428	354	172	.....	.....	14,293	16,528	0 6 10	0 7 7	
.....	.....	.....	.....	.....	.....	.....	.....	5,974	308	406	1,800	.....	.....	9,489	11,837	0 6 5	0 9 10	
.....	.....	.....	.....	.....	.....	.....	.....	2,067	.....	.....	27	.....	.....	2,366	2,588	0 7 0	0 8 0	
.....	.....	.....	.....	.....	.....	.....	.....	4,856	672	805	201	.....	.....	6,514	7,585	0 15 7	1 1 5	
.....	91	181	.....	4,861	.....	.....	.....	30,296	1,006	1,101	5,434	.....	.....	38,668	39,476	0 7 4	0 9 1	
.....	91	1,009	55,136	
304	51	33,731	6,705	29,639	4,61,765	.....	.....	5,36,354	10,927	8,734	44,978	4,094	17,042	6,33,021	7,59,760	0 7 1	0 8 5	

of Unions in Bengal during the year 1880-81.

[illegible]

Bengal during the year 1880-81—concluded.

9	10	11	12	13	14					15	16	17	18	19	20	21	22	23	24	25
Tax on houses and land.	Receipts from licenses on trades.	Wheel-tax or other form of tax on carriages and other vehicles (excluding tolls).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).					Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 23) per head of population.	Incidence of income shown in column 24 per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.		
.....	557	.....	.....	.....	.....	557	.....	.....	.....	.....	.....	557	894	0 3 6	0 3 6	
.....	914	.....	.....	.....	.....	914	.....	.....	.....	.....	.....	914	771	0 3 3	0 3 3	
.....	1,150	.....	.....	.....	.....	1,150	.....	.....	.....	.....	.....	1,150	1,213	0 3 3	0 3 3	
.....	597	.....	.....	.....	.....	597	.....	.....	.....	.....	.....	597	868	0 3 2	0 3 2	
.....	155	.....	.....	.....	.....	155	.....	.....	.....	.....	.....	155	279	0 4 5	0 4 5	
.....	483	.....	.....	.....	.....	483	.....	.....	.....	.....	.....	483	631	0 1 8	0 1 8	
.....	3,503	.....	.....	.....	.....	3,503	.....	.....	121	.....	.....	4,053	4,762	0 3 2	0 3 3	
.....	1,241	.....	.....	.....	.....	1,241	.....	.....	.....	.....	.....	1,241	1,804	0 3 7	0 3 7	
.....	1,218	.....	.....	.....	.....	1,218	.....	.....	.....	.....	.....	1,218	1,469	0 3 3	0 3 3	
.....	2,450	.....	.....	.....	.....	2,450	.....	.....	.....	.....	.....	2,450	3,587	0 3 10	0 3 11	
.....	80	.....	845	43,368	.....	.....	.....	.....	43,603	.....	20	1,140	1,657	9,315	65,741	87,740	0 3 0	0 7 0	
.....	3,001	.....	.....	.....	.....	3,001	.....	.....	12	195	.....	3,208	3,616	0 3 3	0 3 8	
.....	1,119	.....	.....	.....	.....	1,119	.....	.....	.....	.....	.....	1,119	2,124	0 2 10	0 3 0	
.....	4,120	.....	.....	.....	.....	4,120	.....	.....	12	248	.....	4,380	5,937	0 4 4	0 4 7	
.....	10,840	.....	.....	.....	.....	10,840	.....	2,475	162	346	.....	13,810	18,068	0 7 10	0 9 6	
.....	1,160	.....	.....	.....	.....	1,160	.....	.....	.....	.....	.....	1,160	1,417	0 3 6	0 3 6	
.....	1,063	.....	.....	.....	.....	1,063	.....	.....	.....	.....	.....	1,063	1,316	0 3 4	0 3 5	
.....	1,138	.....	.....	.....	.....	1,138	.....	.....	.....	.....	.....	1,138	1,381	0 3 4	0 3 5	
.....	4,156	.....	.....	.....	.....	4,156	.....	.....	.....	.....	.....	4,156	5,001	0 3 1	0 4 1	
.....	1,474	.....	.....	.....	.....	1,474	.....	.....	.....	.....	.....	1,474	1,728	0 4 1	0 4 2	
.....	791	.....	.....	.....	.....	791	.....	.....	.....	.....	.....	791	908	0 4 3	0 4 3	
.....	619	.....	.....	.....	.....	619	.....	.....	.....	.....	.....	619	1,451	0 5 4	0 5 5	
.....	3,173	.....	.....	.....	.....	3,173	.....	.....	.....	.....	.....	3,173	3,947	0 4 7	0 4 8	
.....	7,750	.....	.....	.....	.....	7,750	.....	1,318	.....	.....	.....	9,068	12,228	0 3 8	0 4 4	
.....	1,14,217	.....	.....	.....	.....	1,14,217	.....	5,610	1,444	5,089	9,315	1,33,463	2,00,125	0 3 10	0 4 5	

Bengal during the year 1880-81.

9	10	11	12	13	14					15	16	17	18	19	20	21	22	23	24	25
Tax on houses and land.	Receipts from licenses on trades.	Wheel-tax or other form of tax on carriages and other vehicles (excluding tolls).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).					Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 23) per head of population.	Incidence of income shown in column 24 per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.		
13,997	280	80	.....	.....	.....	.....	.....	.....	14,357	.....	.....	776	.....	.....	15,133	15,793	1 5 11	1 7 6	
1,497	870	.....	.....	.....	439	72	125	.....	3,090	660	75	665	.....	.....	5,290	7,086	0 8 5	0 12 0	
14,494	860	80	.....	.....	439	72	125	.....	18,053	700	254	1,641	.....	.....	20,648	23,309	1 0 6	1 9 10	

Abstract of Form No. I, giving the following particulars of all the Divisions in Bengal for 1880-81.

Number of Municipalities of the first class under Act V (B.C.) of 1876	25
Ditto ditto of the second class ditto ditto ...	99
Ditto of Unions under Chapter III of Act V (B.C.) of 1876	66
Ditto of stations under Chapter IV of ditto	2

Total ... 192

Population within municipal limits ... 2,966,001

Number of Towns of which the Municipal Committees are—

(a) Appointed by election only	...	...	...	None.
(b) Ditto partly by election and partly by nomination	...	...	...	3
(c) Ditto by nomination only	...	...	...	189
Total	...	...	...	192

Aggregate number of Members of Municipal Committees—

(a) <i>Ex-officio</i> Members	...	...	...	484
(b) Elected Members	...	...	...	41
(c) Nominated Members	...	...	...	1,769
Total	...	...	...	2,294

Of the above—

(d) Officials	...	...	...	583
(e) Non-officials	...	...	...	1,711
(f) Europeans	...	...	...	510
(g) Natives	...	...	...	1,784

9

System of municipal taxation in force—

(a) Octroi	...	...	...	In force in no Towns.
(b) Tax on houses and lands	...	...	...	" 27 "
(c) Licenses on trades	...	...	...	" 5 "
(d) Tax on vehicles	...	...	...	" 67 "
(e) Tax on animals	...	...	...	" 34 "
(f) Tolls	...	...	...	" 37 "
(g) Fees on public processions	...	...	...	" 1 "
(h) Tax on persons occupying holdings according to their circumstances	...	...	...	" 165 "

Rs. A. P.

Amount of income under each head separately, being the totals for the province, of columns 7 to 20 of Statement I	...	26,09,906	0	0
Average incidence of taxation per head of population in Municipalities	...	0	10	1
Average incidence per head of municipal income from all sources	...	0	11	10

FORM No. II.

STATEMENTS, OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

FORM NO. II.—Statement showing the Expenditure of

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	SERIAL NUMBER OF MUNICIPALITY.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and surcess of special establishments in this office is maintained.	Contingency and	Police.	Moderation of rates and taxes.	Liquor.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BURDWAN DIVISION.												
Burdwan	1	Burdwan	3,005	53,803	1,514	5,105	1,075	10,775	15,044	9,819		1,675
Midnapore	2	Midnapore	235	17,817		1,379		50	8,452	7,275	70	
Hooghly	3	Hooghly and Chinsurah	5,912	49,075		4,191		10,903	11,617			1,545
	4	Bansajore	1,552	54,316		2,778		9,401	8,081			580
	5	Uttarpara	106	5,210		828		1,157	1,197			285
		Total	8,358	81,721		7,811		1,875	18,475	21,815		2,721
Howrah	6	Howrah	4,145	1,59,391		16,087		5,503	68,501	34,794		30,853
		Divisional Total	15,759	3,93,525	1,314	30,553		8,523	1,05,357	75,884	70	33,081
PERMUTNEY DIVISION.												
16-Permutneah	7	Suburban	27,417	4,73,182		81,586			1,40,297	73,573	1,405	38,778
Nadua	8	Krishnagpur	5,385	91,093		1,061		1,095	5,653	5,788	208	
	9	Khatnigore	989	14,401		5,332		458	5,653	5,653	115	
	10	Ranaghat	153	7,491		1,290		381	381	1,603		
		Total	7,535	65,985		6,753		1,085	8,500	13,573	551	
Jessore	11	Jessore	5,330	21,772		1,508			855	5,402		652
		Divisional Total	38,655	5,25,939		88,857		1,095	1,44,853	91,948	1,838	37,440
RAJSHAHY AND COOCH BEHAR DIVISION.												
Rajshahy	12	Rampore Bouslah	2,718	16,805		1,953		2,183	815	5,500		2,275
Darjeeling	13	Darjeeling	12,510	4,75,053	4,054	1,090	541	7,750	5,514			
		Divisional Total	15,228	63,658	4,054	3,053		1,721	9,411	7,500		2,275
Dacca	14	Dacca	22,844	1,11,470	638	2,345		4,535	30,284	17,041		1,970
CHITTAGONG DIVISION.												
Chittagong	15	Chittagong	5,189	29,016		1,221		501	3,590	4,612		
Tipperah	16	Comilla	4,580	10,987		2,605			5,551	2,054		
		Divisional Total	9,769	40,003		3,826		501	9,141	6,666		
PATNA DIVISION.												
Patna	17	Patna	6,911	87,124		7,700			15,512	50,882		5,546
Gya	18	Gya	39,687	30,305		2,375			8,320	14,177	55	1,070
Shahabad	19	Arrah	2,300	13,602	163	1,230			3,184	5,915	98	
Muzaffarpore	20	Muzaffarpore	11,905	32,255		4,750		516	5,300	6,143		1,069
Darbhanga	21	Luribhanga	19,907	99,907		1,609		795	2,737	7,904		946
Baran	22	Chupra	5,910	25,657		506		705	4,997	8,110	80	
		Divisional Total	74,610	2,25,853	163	18,376		1,509	46,400	69,778	231	8,026
BANGALORE DIVISION.												
Manghyr	23	Manghyr	17,550	32,584		3,373			7,054	7,500		475
Bangalore	24	Bangalore	4,530	58,353		1,475		1,037	6,990	6,945		
Purneah	25	Purneah	5,817	16,884		818		604	2,188	2,700		
		Divisional Total	27,727	85,111		5,665		1,741	16,872	17,145		475
GRAND TOTAL			2,03,400	14,31,022	6,171	1,21,023		19,838	5,58,889	5,26,117	2,554	89,063

First Class Municipalities in Bengal during the year 1880-81.

14	15	16	17	18	19	20	21	22	23	24	25	26
EXPENDITURE.												
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including roads and public improvements.	Sanitary and charitable institutions (hospitals, homes, vaccination, &c.)	Education, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15,971	1,677	836	.....	1,568	.....	485	.....	4,847	.....	2,000	56,650	1,859
2,791	6	693	.....	81	.....	7-8	300	961	.....	.....	15,630	818
6,183	432	428	16	.....	.....	240	60	2,923	.....	.....	36,555	11,202
5,506	821	.....	.....	.....	.....	1,256	300	3,501	.....	.....	32,552	3,303
1,579	48	.....	.....	.....	.....	545	161	86	.....	.....	6,350	.....
11,588	1,208	488	10	.....	.....	487	1,000	516	6,036	.....	75,469	14,615
.....
45,845	7,312	.....	.....	879	633	2,102	1,569	11,507	.....	.....	2,21,888	10,439
68,608	10,361	1,537	16	1,008	1,150	6,308	2,216	24,054	.....	7,000	3,72,554	27,369
.....
91,492	19,050	908	1,285	.....	.....	5,656	3,000	36,544	.....	.....	451,422	46,177
8,118	83	415	.....	323	1,111	650	.....	841	.....	.....	21,506	5,513
1,372	.....	.....	.....	158	.....	376	892	1,102	.....	.....	14,479	1,201
1,093	.....	547	.....	.....	.....	659	526	1,437	.....	.....	6,500	524
10,465	85	768	.....	501	1,111	1,854	1,178	3,360	.....	.....	65,716	7,567
8,417	89	368	151	.....	.....	2,221	376	959	.....	.....	15,494	1,617
1,05,402	15,321	2,028	1,396	301	1,111	10,411	4,554	41,192	.....	.....	611,022	85,361
.....
5,847	461	329	.....	.....	.....	206	95	165	.....	.....	14,952	4,761
14,897	.....	1,611	6,971	6,440	1,424	1,008	600	4,584	.....	2,904	58,721	2,982
16,754	401	1,066	6,571	5,640	1,550	1,796	705	4,859	.....	2,809	73,573	7,393
.....
12,371	65	1,010	0,797	.....	.....	427	4,070	.....	.....	1,362	89,610	44,610
.....
7,503	140	62	.....	70	.....	537	213	1,534	.....	.....	10,226	6,790
4,194	.....	.....	120	.....	.....	267	30	778	.....	.....	11,649	1,612
11,607	140	61	120	30	.....	804	543	2,137	.....	.....	25,630	7,421
.....
20,878	4,944	.....	.....	212	.....	2,530	1,240	3,229	.....	.....	84,729	3,339
4,951	72	6,453	.....	1,415	.....	639	660	1,778	.....	.....	41,545	57,607
2,560	204	.....	.....	1,070	.....	1,898	.....	848	.....	610	17,511	3,720
11,320	2,749	981	.....	10	110	3,141	800	683	.....	.....	57,994	6,197
4,393	1,168	948	6,973	87	1,281	194	399	126	.....	.....	27,388	3,950
6,075	1,085	.....	.....	845	65	3,650	293	701	.....	.....	27,897	1,226
69,844	10,158	7,614	6,973	3,643	1,486	11,831	2,893	7,414	.....	610	2,11,488	65,074
.....
8,051	.....	345	.....	503	881	3,350	669	2,000	.....	.....	29,065	16,601
14,197	.....	161	.....	85	.....	1,930	861	1,161	615	.....	30,099	1,651
8,890	.....	1,800	.....	57	.....	234	.....	1,133	.....	.....	21,012	3,979
26,430	.....	2,218	.....	643	851	6,452	1,140	4,900	515	.....	65,791	22,139
2,59,881	34,000	10,364	21,183	11,845	6,026	40,000	11,845	88,210	618	6,840	1,13,615	5,16,725
.....

REMARKS.

Form No. II.—Statement showing the *Expenditure of Second Class*

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	Serial number of Municipality.	NAMES OF MUNICIPALITY.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other income (if any special assessment levied from that of the head office is maintained).	Conservancy and cleaning.	Policing.	Registration of births and deaths.	Lighting.
BURDWAN DIVISION.												
Burdwan	1	Culina	2,421	8,310	.....	615	.....	.....	1,175	2,218	.....	.....
	2	Outwall	853	6,256	.....	184	.....	.....	708	1,846	.....	.....
	3	Danhat	307	2,823	.....	527	.....	.....	467	1,094	.....	.....
	4	Kansargunge	2,070	8,558	.....	875	.....	.....	1,170	1,906	.....	.....
		Total	6,651	24,968	.....	2,981	.....	.....	3,080	6,768	.....	.....
Bankura	5	Bankura	615	6,797	.....	595	.....	.....	698	3,024	.....	.....
	6	Bishnupur	1,166	4,519	.....	459	.....	.....	694	1,231	.....	.....
		Total	1,782	11,316	.....	1,054	.....	.....	1,392	4,255	.....	.....
Bardham	7	Boorce	841	4,350	.....	602	.....	.....	625	1,418	.....	.....
Midnapore	8	Tumuk	630	3,900	.....	84	.....	2,28	120	1,341	60	26
	9	Ghatel	2,664	4,330	.....	430	.....	.....	274	1,567	16	.....
	10	Chandekona	1,422	3,181	.....	508	.....	.....	.....	1,801	18	.....
	11	Hanjanpur	1,051	2,307	.....	192	.....	.....	.....	1,180	18	.....
	12	Kharaypur	1,185	1,675	.....	85	.....	.....	.....	925	15	.....
		Total	6,770	15,488	.....	1,020	.....	2,28	380	4,901	120	26
Hooghly	13	Bansberia	742	2,735	.....	380	.....	.....	180	1,602	.....	.....
	14	Baidyabati	2,848	12,006	.....	615	.....	507	2,255	3,271	53	1,008
	15	Bishnupur	59	5,423	.....	1,011	.....	.....	1,011	2,826	30	.....
	16	Kotrang	61	2,950	.....	367	.....	.....	236	1,277	34	.....
		Total	3,220	23,137	.....	2,174	.....	.....	4,401	9,706	117	1,008
		Divisional Total	18,433	70,706	.....	7,227	.....	1,000	10,992	28,721	237	1,032
PRESIDENCY DIVISION.												
M-Fergandah	17	North Suburban	4,278	15,474	.....	2,121	.....	720	2,030	7,558	.....	.....
	18	South Suburban	185	12,540	.....	1,730	.....	.....	976	10,665	.....	.....
	19	Rajpore	97	8,772	.....	451	.....	.....	381	825	.....	.....
	20	Barrapore	1,907	3,923	.....	124	.....	.....	180	278	1,019	.....
	21	Jowahar	1,108	3,735	.....	80	.....	.....	.....	.....	.....	.....
	22	South Dum-Dum	2,447	6,903	.....	234	.....	.....	637	271	2,304	72
	23	North Dum-Dum	464	3,225	.....	145	.....	.....	.....	.....	.....	.....
	24	South Barrackpore	462	12,447	.....	182	.....	.....	145	1,045	.....	.....
	25	North Barrackpore	1,133	7,692	.....	164	.....	.....	1,107	306	3,917	.....
	26	Barrack	4,170	4,501	.....	348	.....	.....	703	615	2,808	.....
	27	St. Charles	2,641	6,902	.....	195	.....	.....	701	84	1,631	.....
	28	Pinnorist	405	6,028	.....	213	.....	.....	374	363	2,102	.....
	29	Taluk	256	2,325	.....	97	.....	.....	256	106	1,390	.....
	30	Madura	440	6,816	.....	213	.....	.....	374	413	2,230	.....
	31	Gulabanga	70	3,108	.....	244	.....	.....	354	61	1,720	.....
	32	Kalkina	35	3,119	.....	380	.....	.....	.....	84	1,631	.....
	33	Kalaram	214	1,941	.....	30	.....	.....	.....	1,625	.....	31
	34	Chandaria	878	2,893	.....	30	.....	.....	322	21	748	.....
	35	Kaliganga	272	1,718	.....	30	.....	.....	182	.....	.....	.....
	36	Jochatta	235	1,806	.....	20	.....	.....	524	68	967	.....
		Total	21,898	1,27,690	.....	6,539	.....	16,944	7,995	55,040	144	80
Nuddea	37	Nuddea	601	3,026	.....	584	.....	.....	507	327	1,634	.....
	38	Kushim	402	3,029	.....	45	.....	.....	.....	84	1,802	.....
	39	Maharaj	98	2,825	.....	876	.....	.....	.....	83	1,631	.....
	40	Deernagar	373	3,978	.....	857	.....	.....	.....	101	1,694	.....
	41	Mohamudpur	469	1,479	.....	246	.....	.....	.....	.....	870	.....
	42	Conservancy	679	3,973	.....	48	.....	.....	408	5	1,281	.....
		Total	2,560	16,837	.....	1,867	.....	.....	1,025	590	6,948	.....
Moorabaddah	43	Herbapore	0,000	10,786	.....	215	.....	1,784	5,429	4,017	.....	.....
	44	Leibagh	6,013	23,082	.....	400	.....	2,904	6,074	10,588	.....	907
	45	Kandi	150	6,241	.....	81	.....	1,083	681	2,672	.....	.....
	46	Jangpore	319	2,182	.....	86	.....	254	618	2,617	80	.....
		Total	14,499	52,294	.....	676	.....	6,554	14,861	18,997	80	907
		Divisional Total	40,740	2,02,977	.....	8,981	.....	27,603	21,908	80,881	294	1,000
RAJSHAHY AND COCHIN SHAHY DIVISION.												
Dinagore	47	Dinagore	5,871	15,868	380	854	.....	.....	4,358	2,444	.....	.....
Rajshahy	48	Natore	1,684	5,070	.....	1,199	.....	.....	840	1,607	.....	.....
Fubna	49	Fubna	1,541	8,078	.....	778	.....	.....	394	2,082	.....	.....
	50	Berajung	1,280	8,524	.....	1,409	.....	.....	540	2,813	.....	.....
		Total	2,821	16,602	.....	1,806	.....	.....	934	4,895	.....	.....
Bogra	51	Bogra	2,280	4,408	.....	694	.....	.....	619	1,670	.....	.....
	52	Bhagpore	600	2,061	.....	284	.....	.....	185	1,135	.....	.....
		Total	2,880	6,469	.....	978	.....	.....	804	2,805	.....	.....
Bengal	53	Rumjore	807	35,007	.....	3,183	.....	.....	8,008	8,281	.....	284
Burdwan	54	Kurung	1,148	5,695	.....	.....	.....	.....	618	1,184	690	.....
		Divisional Total	16,142	84,778	840	7,668	.....	.....	616	18,886	18,106	284

municipalities in Bengal during the year 1880-81.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													
General expenses and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, and sanitary improvements.	Sanitary and charitable establishments, houses, vaccination, &c.	Science, Education, and Art.	Miscellaneous.	Contribution to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,027		408		216	80	180	784				7,600	5,248	
3,120					87	183	170				3,307	1,088	
1,679	60			670	46	80	113				3,302	308	
5,804	60	428		788	41	1,250	609	1,112			12,006	1,000	
1,100		244				672		224			6,847	803	
450		96		405		870		206			4,290	1,208	
1,505		343		403		1,542		604			11,127	1,771	
463		01						62	300		5,931	1,010	
730	1		17		120	190	64	762			7,754	742	
1,066						100	378	85			8,495	1,831	
800						490		87			8,441	1,102	
800							360	64			2,291	1,120	
100						600		40			1,744	1,029	
3,796	1		17		120	2,165	625	904			16,212	8,497	
850						402	30	310			5,185	280	
1,200	350					1,061	300	802			12,037	3,004	
405						83	8	421			5,449	6	
2,003	300					8	170	218			3,876	161	
13,091	411	812	17	1,101	177	8,076	1,821	4,003	300		77,561	21,098	
4,500						1,406		1,047			20,165	2,886	
6,722						1,622	556	177			24,440	860	
812						300	127	208			4,701	1,108	
1,267	103	1,017	83			473	208	4,810			4,810	2,234	
1,944	101		27			887	72	462			4,222	1,009	
1,172	83					18	175	175			2,323	824	
804						675	75	75			10,636	2,273	
2,012						532	60	601			8,302	323	
2,098	50	1,000				400	600	706			8,065	4,507	
830	25	63				530	85	171			10,252	2,911	
711	20					250	80	201			4,607	767	
832	100					100	137	180			8,437	143	
100						300	30	195			10,101	303	
490	26					100	30	101			3,444	158	
880						845	66	101			5,117	42	
1,037						100	86	100			2,083	70	
1,000						120	130	130			2,444	817	
1,000						80	80	148			1,208	107	
100						50	80	80			1,568	373	
28,182	40	844	2,060	1,296		8,609	3,276	8,626			1,20,007	22,807	
308						360	360	134			3,167	512	
1,116						150	30	274			3,295	836	
402	14			61	1	646	111	61			2,461	82	
874						264	75	141			2,034	545	
106						30	60	38			1,620	508	
303						81	81	133			2,205	879	
5,406	14			41	1	980	652	727			11,127	5,490	
3,614	90	713			308	508	180	183			16,770	8,006	
0,185	803					1,605	882	267			30,475	2,267	
1,207						100	10	10			6,430	275	
1,947					118	900	80,5	300			7,837	1,029	
18,038	90	1,000			423	8,828	1,677	790			6,545	15,370	
46,071	136	1,884	2,000	1,487	424	9,492	8,505	8,832			2,01,430	30,227	
2,518	181	632				83		251		980	12,102	12,227	
1,428						60	60	101			8,000	2744	
1,610	1	111	283			710	170	853	1,200		8,188	1,132	
1,588	88				90	800		816			7,216	2,444	
8,808	30	111	353		90	1,618	170	871	1,500		16,400	3,829	
1,560	186	78				28	27	27			4,508	2,235	
1,560						287	58	27			2,319	1,272	
1,758	186	78				818	28	86			6,008	3,027	
3,201		8,974	60	168	288	90		8,795			21,040	14,886	
								160			2,605	8,168	
11,000	870	6,006	801	168	820	9,064	335	8,983		8,610	65,300	30,616	

FORM NO. II.—Statement showing the Expenditure of Second Class

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and surveys of land and buildings and special assessments from that of the land and buildings is maintained.	Sanitary and cleaning.	Fees.	Restoration of bridges and drains.	Lighting.
Dacca DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca	55	Narsingganj and Muddan	4,419	10,414	.....	3,128	.....	.....	80	2,033	.....	600
Farredpore	56	Farredpore	703	7,223	.....	1,392	.....	.....	604	1,590	.....	.....
	57	Madarijore	623	3,617	.....	304	.....	.....	325	800	.....	.....
		Total	1,315	10,731	.....	1,736	.....	.....	929	2,393	.....	.....
Backergunge	58	Barrail	931	12,000	.....	1,573	.....	.....	2,074	2,642	.....	.....
	59	Nitchity	1,266	1,013	.....	327	.....	.....	78	406	.....	.....
	60	Jhalouty	100	1,341	.....	225	.....	.....	80	400	.....	.....
		Total	3,000	16,023	.....	4,525	.....	.....	2,232	3,047	.....	.....
Mymensingh	61	Nussersaid	431	6,878	.....	661	.....	.....	2,511	1,564	.....	.....
	62	Basidpore	431	302	.....	412	.....	.....	73	200	.....	.....
	63	Kishor-gunge	431	2,322	.....	340	.....	.....	375	100	.....	.....
	64	Sherepore	534	1,000	.....	450	.....	.....	329	925	.....	.....
	65	Jamunpore	1,466	3,523	.....	850	.....	.....	437	607	.....	.....
	66	Mooketpore	3,702	20,197	.....	2,394	.....	.....	3,701	5,121	.....	.....
		Divisional Total	12,542	57,097	.....	7,133	.....	.....	7,000	13,200	.....	600
CHITTAGONG DIVISION.												
Chittagong	67	Cox's Bazar	477	5,327	.....	277	.....	.....	180	671	.....	.....
Tippurah	68	Brahmanbaria	282	4,621	.....	307	.....	.....	212	2,068	.....	.....
Noakhali	69	Noakhali	1,201	6,077	21	477	.....	.....	431	1,220	.....	.....
		Divisional Total	1,960	12,025	21	1,711	.....	.....	823	3,960	.....	.....
PATNA DIVISION.												
Patna	70	Barr	2,850	5,544	.....	818	.....	.....	400	2,728	.....	.....
	71	Behar	1,194	14,131	.....	1,405	.....	.....	1,023	6,122	.....	.....
		Total	4,044	19,675	.....	2,223	.....	.....	1,423	8,850	.....	.....
Shahabad	72	Juniapore	1,905	1,371	.....	235	.....	.....	301	600	.....	.....
	73	Buxar	1,073	5,094	.....	644	.....	.....	948	1,810	.....	.....
	74	Domraon	510	4,510	.....	774	.....	.....	878	1,205	.....	.....
	75	Roseraon	3,023	5,737	.....	1,120	.....	.....	1,160	3,147	.....	.....
	76	Bhubooh	323	1,800	.....	310	.....	.....	302	630	.....	.....
		Total	5,400	24,207	.....	3,009	.....	.....	3,308	7,917	.....	.....
Monsiehpore	77	Hajipore	1,154	5,132	.....	615	.....	.....	860	2,751	.....	.....
	78	Laijunge	1,273	5,552	.....	647	.....	.....	2,103	2,200	.....	.....
		Total	2,427	10,684	.....	1,262	.....	.....	1,063	4,951	.....	.....
Durbhanga	79	Rasorah	1,901	4,020	.....	563	.....	.....	244	1,415	.....	.....
	80	Madhubani	1,112	5,700	.....	423	.....	.....	785	1,363	.....	.....
		Total	3,013	9,720	.....	986	.....	.....	1,029	2,778	.....	.....
Beran	81	Raveleung	3,342	11,627	.....	700	.....	.....	402	1,247	.....	30
	82	Bewari	1,206	5,187	.....	629	.....	.....	661	1,624	.....	.....
		Total	4,548	17,814	.....	1,329	.....	.....	1,063	2,871	.....	60
Chumpran	83	Mothare	1,123	2,000	.....	636	.....	.....	01	398	.....	.....
	84	Bettah	1,784	6,563	.....	611	.....	.....	610	2,430	.....	185
		Total	2,907	8,563	.....	1,247	.....	.....	611	3,828	.....	185
		Divisional Total	21,823	89,655	.....	10,951	.....	.....	1,023	8,900	31,405	300
BHAUGPORE DIVISION.												
Bhagulpore	85	Colong	2,027	2,463	.....	516	.....	.....	350	604	.....	.....
Maidah	86	Maidah	40	2,250	.....	60	.....	.....	274	600	.....	.....
	87	English Bazar	1,420	7,774	.....	69	.....	.....	707	2,063	.....	30
		Total	1,420	10,003	.....	110	.....	.....	594	661	.....	60
Sonthal Fergunahs	88	Deoghar	088	5,141	.....	65	.....	.....	300	1,390	.....	725
		Divisional Total	4,427	17,642	.....	630	.....	.....	974	2,650	4,008	80
ONDISA DIVISION.												
Cuttack	89	Cuttack	2,018	27,018	.....	088	.....	.....	1,581	4,644	6,036	.....
	90	Cuttack Cantonment	2,141	3,253	.....	300	.....	.....	1,081	1,081	.....	.....
	91	Kondrapur	104	2,200	.....	089	.....	.....	274	711	.....	.....
		Total	5,114	27,070	.....	1,097	.....	.....	2,936	6,436	8,255	.....
Balasore	92	Balasore	3,075	7,000	.....	216	.....	.....	1,008	700	2,000	.....
		Divisional Total	6,189	46,070	.....	2,113	.....	.....	3,944	7,036	10,266	.....

Municipalities in Bengal during the year 1880-81—continued.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Construction and maintenance of roads.	Working roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including the repair and annual improve-ments.	Sanitary and charitable establishments, almshouses, hospitals, vaccination, &c.)	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,805	71	118	1,543	407	.....	888	480	356	.....	.....	11,428	3,302	
1,195	.....	84	293	.....	.....	2,143	98	131	.....	.....	7,059	428	
1,889	.....	379	610	.....	.....	2,334	192	280	.....	.....	10,744	1,414	
973	.....	988	.....	909	2,123	156	2	1,069	.....	.....	12,171	877	
722	.....	.....	105	.....	.....	.....	66	1,410	.....	.....	7,704	7,704	
323	.....	.....	15	.....	.....	.....	66	26	.....	.....	1,211	200	
3,029	.....	985	.....	1,019	2,124	1,136	123	1,134	.....	.....	15,253	2,791	
1,373	7	470	.....	.....	.....	90	56	20	.....	.....	6,666	900	
160	.....	.....	.....	14	.....	116	53	.....	.....	.....	700	228	
253	.....	.....	606	116	.....	59	65	51	.....	.....	2,778	277	
1,160	.....	74	.....	64	.....	60	165	115	.....	.....	3,003	510	
1,500	.....	.....	.....	82	.....	130	365	130	.....	.....	3,465	504	
579	.....	130	.....	.....	.....	4	000	1	.....	.....	2,845	2,118	
5,044	7	720	410	224	608	410	901	313	.....	.....	50,003	4,691	
11,814	78	1,904	2,162	1,735	3,051	3,708	1,750	2,115	.....	.....	57,418	12,301	
540	.....	.....	.....	.....	117	53	90	36	.....	.....	1,070	884	
901	.....	73	.....	.....	154	148	12	121	.....	.....	4,430	304	
1,149	.....	.....	.....	.....	1,311	2	43	412	.....	112	5,175	2,103	
2,320	.....	76	.....	.....	351	1,512	141	606	.....	112	11,581	3,301	
3,000	10	.....	.....	.....	.....	69	180	690	.....	.....	7,564	1,324	
615	.....	.....	.....	.....	.....	729	1,206	820	.....	.....	12,028	2,527	
5,015	10	.....	.....	.....	.....	790	1,390	936	.....	.....	10,664	1,101	
150	.....	.....	.....	.....	.....	230	.....	33	.....	.....	1,030	1,832	
954	10	47	.....	.....	.....	270	120	811	.....	.....	5,500	1,101	
301	180	51	.....	.....	.....	40	.....	61	.....	436	3,000	1,040	
144	.....	.....	.....	.....	.....	960	116	43	.....	.....	8,108	1,724	
1,531	103	96	208	61	1,124	908	203	100	.....	486	20,611	5,122	
857	.....	50	.....	31	.....	233	60	.....	.....	.....	5,887	400	
600	.....	.....	.....	.....	.....	120	30	98	.....	.....	2,111	1,291	
1,087	.....	50	.....	51	.....	854	90	610	.....	.....	9,671	1,781	
1,073	87	11	.....	.....	.....	977	.....	151	.....	.....	10,177	908	
711	54	.....	1,350	55	.....	58	60	317	.....	.....	2,191	1,247	
2,394	87	64	.....	1,250	55	1,027	60	469	.....	.....	11,241	1,390	
1,298	451	.....	.....	831	.....	1,923	376	376	.....	.....	9,704	5,400	
708	.....	.....	.....	.....	.....	1,953	210	80	.....	.....	1,284	2,044	
1,015	451	.....	.....	.....	.....	2,399	908	294	.....	.....	11,797	7,910	
58	257	70	.....	256	.....	63	90	161	.....	.....	3,255	791	
865	.....	210	.....	35	.....	499	.....	81	.....	.....	2,393	507	
930	257	256	.....	291	.....	805	61	242	.....	.....	11,127	1,020	
11,829	998	472	208	2,065	1,475	6,012	2,747	3,021	.....	3,326	87,906	2,916	
709	.....	.....	.....	.....	.....	427	120	61	.....	.....	2,907	1,291	
294	.....	303	.....	.....	.....	370	70	60	.....	.....	2,127	908	
2,005	.....	1,238	737	.....	.....	607	130	232	.....	43	8,427	407	
2,389	.....	1,601	727	.....	.....	877	200	312	.....	40	10,654	771	
466	.....	811	.....	61	.....	123	28	1,050	.....	.....	4,397	1,181	
3,054	.....	1,901	727	61	.....	1,447	348	1,901	46	.....	18,044	3,045	
4,538	208	3,093	107	.....	215	836	.....	848	2,107	.....	25,183	6,346	
745	.....	60	.....	.....	114	31	.....	227	42	.....	5,111	1,901	
146	.....	76	.....	.....	146	40	120	40	.....	.....	3,172	246	
5,099	306	3,746	107	140	329	1,641	168	1,207	2,173	.....	51,002	6,907	
1,873	.....	.....	72	.....	82	.....	.....	1,941	.....	.....	6,903	1,776	
6,661	300	6,740	107	218	330	1,713	168	2,638	2,178	.....	41,205	10,063	

FORM No. II.—Statement showing the Expenditure of Second Class

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes, licenses, and fees, (if any, report containing amount from that of the head office is maintained).	Sanitary and cleaning.	Police.	Registration of births and deaths.	Lighting.
CHOTA NAGPORE DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hamaribagh ...	94	Hamaribagh ...	94	8,418	...	760	...	...	1,529	1,920	...	...
	95	Bokak ...	87	5,704	...	536	...	...	682	1,300	...	...
	96	Chaitra ...	...	5,064	...	135	...	...	780	1,840	...	...
		Total ...	...	8,935	14,533	135	1,416	...	2,877	4,760	225	...
Lohardugga ...	97	Banchoo ...	...	2,248	9,289	...	975	...	1,620	2,172	15	...
Singbhoom ...	98	Chyabassa ...	...	1,520	2,568	...	201	...	145	658	...	...
Maubhoom ...	99	Purulia ...	...	1,311	6,514	45	315	...	108	1,415	1,325	56
		Divisional Total ...	...	7,614	32,425	150	2,965	...	198	5,455	6,722	241
		GRAND TOTAL ...	...	1,21,846	8,22,921	527	47,971	...	24,924	76,811	1,97,868	932
			...	-3,107				...				2,408

Municipalities in Bengal during the year 1880-81—concluded.

16	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including streets and similar improvements.	Sanitary and charitable establishments (hospitals, dispensaries, lunatic asylums, &c.).	Education, Science and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
761	243	325	.....	455	.....	.....	5,623	879	
660	556	.....	34	.....	40	180	81	.....	1,000	2,700	138	
1,390	556	.....	34	243	325	180	604	.....	1,000	13,606	1,923	
1,878	142	442	100	100	1,902	.....	.....	6,238	2,690	
401	98	.....	.....	209	100	.....	954	.....	.....	2,100	1,430	
523	1,179	.....	655	.....	465	.....	540	.....	500	6,889	636	
4,118	1,853	.....	831	954	950	280	3,810	.....	1,550	21,593	7,583	
1,46,845	2,308	10,303	5,572	8,500	7,464	33,016	13,954	33,606	2,518	7,500	5,93,217	1,59,397	-1,724

FORM No. II.—Statement showing the Expenditure

	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of revenue (if any grant from State or the Municipality is maintained).	Conservancy and cleaning.	Police.	Restoration of bridges and drains.	Lighting.
BURDWAY DIVISION.												
Bankura	1	Jalpaiguri	201	315	.....	15	.....	.....	.....	205	.....	.....
	2	Patnabhair	2,400	1,034	.....	216	.....	.....	.....	841	.....	.....
	3	Sonamukhi	5,094	3,286	.....	379	.....	.....	108	1,841	.....	.....
	4	Kotalpore	98	1,557	.....	354	.....	.....	.....	771	.....	.....
		Total	6,753	6,616	.....	915	.....	.....	198	3,559	.....	.....
Hooghly	5	Muga	105	458	.....	78	.....	.....	.....	398	.....	.....
	6	Pundoo	1,114	1,320	.....	214	.....	.....	.....	847	.....	.....
	7	Guppipara	148	1,232	.....	144	.....	.....	.....	607	.....	.....
	8	Bulachur	2,550	3,893	.....	391	.....	.....	.....	2,404	.....	.....
	9	Jelaniabad	1,916	2,854	.....	125	.....	.....	514	43	.....	.....
	10	Bally	123	1,408	.....	93	.....	.....	762	.....	.....	.....
	11	Koorunga	82	303	.....	46	.....	.....	61	171	.....	.....
	12	Siyambazar	1,424	2,828	.....	212	.....	.....	340	1,140	.....	.....
	13	Khanakool	2,738	1,646	.....	97	.....	.....	363	636	.....	.....
		Total	9,473	14,700	.....	1,418	.....	.....	1,361	43	7,064	.....
		Divisional Total	16,230	21,616	.....	2,281	.....	.....	1,365	241	11,163	.....
PRESIDENCY DIVISION.												
24-Parganahs	14	Barrackpore Cantonment	.....	2,051	.....	.....	.....	.....	190	205	1,624	.....
	15	Dum-Dum	.....	1,391	.....	.....	.....	.....	51	2,079	564	.....
	16	Isanda	225	1,074	.....	96	.....	.....	192	30	1,104	.....
		Total	225	4,925	.....	96	.....	.....	396	2,311	2,292	.....
Nuddea	17	Chugla	458	2,879	.....	280	.....	.....	124	1,070	.....	.....
	18	Juguly	549	627	.....	196	.....	.....	.....	195	.....	.....
		Total	727	3,407	.....	776	.....	.....	124	1,265	.....	.....
Jessore	19	Keshubnora	1,122	683	.....	210	.....	.....	.....	468	.....	.....
	20	Kotechandpore	1,820	2,017	.....	374	.....	.....	321	1,257	.....	.....
		Total	2,961	2,716	.....	487	.....	.....	121	1,723	.....	.....
Moorsheadabad	21	Berhampore Cantonment	840	1,589	.....	.....	.....	.....	50	130	570	.....
		Divisional Total	4,936	12,823	.....	1,599	.....	.....	446	2,098	7,994	.....
RAJSHAHY AND COCHIN BEHAR DIVISION.												
Julpigore	22	Julpigore	144	2,515	.....	.....	.....	.....	464	876	974	.....
DACCA DIVISION.												
Dacca	23	Manickgunge	838	4,167	.....	454	.....	.....	240	2,958	.....	.....
Farredpore	24	Sydpore	23	706	.....	180	.....	.....	.....	223	.....	.....
Bachergunge	25	Farangpore	1,324	2,043	.....	301	.....	.....	51	1,463	.....	.....
	26	Bowli	219	1,375	.....	197	.....	.....	68	594	.....	.....
	27	Bachergunge	1,654	1,707	.....	354	.....	.....	8	953	.....	.....
		Total	3,197	5,074	.....	812	.....	.....	126	2,949	.....	.....
Mymensingh	28	Tangail	174	5,370	.....	432	.....	.....	56	1,902	.....	.....
		Divisional Total	4,239	13,211	.....	1,244	.....	.....	482	8,851	.....	.....
PATNA DIVISION.												
Patna	29	Khasauli	1,745	1,993	.....	318	.....	.....	213	1,217	.....	.....
	30	Munari	178	1,300	.....	325	.....	.....	94	982	.....	.....
	31	Dinapore Nizamut	5,010	7,334	.....	649	.....	.....	1,759	5,093	.....	.....
	32	Mahomedpore	1,145	1,713	.....	95	.....	.....	.....	1,207	.....	.....
	33	Bakulpore	1,035	1,300	.....	118	.....	.....	186	741	.....	.....
	34	Siwa	1,105	2,032	.....	618	.....	.....	.....	2,556	.....	.....
	35	Mokameh	3,942	3,366	.....	451	.....	.....	345	1,479	.....	.....
	36	Dinapore Cantonment	1,794	14,670	.....	643	.....	.....	5,073	8,476	.....	.....
	37	Nowdah	5,546	1,397	.....	209	.....	.....	145	704	.....	.....
		Total	17,314	35,062	.....	3,136	.....	.....	7,942	16,225	.....	.....
Gya	38	Tekari	3,008	5,412	.....	3	.....	.....	353	1,835	.....	.....
	39	Woodnagar	2,251	2,104	.....	1	.....	.....	254	1,441	.....	.....
	40	Charnaud	1,003	1,303	.....	220	.....	.....	60	1,207	.....	.....
	41	Nowdah	450	971	.....	6	.....	.....	91	178	.....	.....
	42	Elmeh	68	717	.....	6	.....	.....	94	458	.....	.....
	43	Bajwly	650	854	.....	1	.....	.....	80	544	.....	.....
	44	Shorghoty	830	1,445	.....	1	.....	.....	214	1,008	.....	.....
	45	Fatehpore	945	435	.....	1	.....	.....	72	345	.....	.....
	46	Aurangabad	948	889	.....	1	.....	.....	187	195	.....	.....
	47	Omra	450	543	.....	6	.....	.....	110	26	.....	.....
		Total	13,116	18,897	.....	21	.....	.....	1,098	1,973	7,637	.....

Unions in Bengal during the year 1880-81.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water supply.	Buildings.	Other public works and similar improvements.	Sanitary and charitable establishments (hospitals, houses, vaccination, &c.)	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,600								65			323	300	
1,113				43				213			1,690	2,996	
4								309			8,336	3,738	
								40			1,068	537	
1,277				43				597			6,377	7,105	
								25			460	72	
700								87			1,952	821	
1,430								79			1,087	377	
685								235			4,310	2,060	
330								60			2,147	3,022	
								17			1,252	318	
1,280								15			251	153	
1,800								63			2,794	306	
											2,630	1,628	
6,061								619			17,431	6,742	
7,458				43				1,396			27,405	15,367	
38											2,031		
335											2,671	-2,470	
											1,677	305	
303											7,220	305	
												-2,470	
410								87			2,450	408	
1,40								65			615	291	
330								61			5,443	779	
160								38			820	986	
1,130				150				89			3,098	875	
1,230				194				97			5,418	1,878	
18								169			916	1,033	
3,180				120		253		60			15,468	4,050	
												-2,170	
			500								2,327	650	
75					50			67			3,422	1,181	
											377	846	
180				604		100		97			2,493	874	
728				140				60			1,137	600	
								113			2,370	1,091	
908				668		130		78			5,900	2,431	
880			17					190			3,318	108	
1,508			17	648	28	190		228			15,117	5,165	
								15			1,426	1,865	
								8			1,514	300	
								50			6,773	4,789	
								13			1,003	1,002	
								8			1,051	1,011	
								8			3,110	1,177	
								3,530			2,648	4,460	
								6			13,735	2,719	
											1,896	2,755	
1,277	214					489		3,630			31,033	26,825	
								19			4,354	2,908	
								18			1,072	3,738	
								41			1,431	860	
								66			827	646	
								7			1,945	131	
								11			511	865	
								30			1,350	934	
								16			600	865	
								13			820	878	
								14			481	611	
								13			480	1,257	
77			170		2,545	308		178			15,078	13,105	

FORM No. II.—Statement showing the Expenditure of

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and services of special establishments (if any special provision of a special fund office is maintained).	Contingency and cleaning.	Police.	Registration of births and deaths.	Lighting.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATTA DIVISION—continued.												
Shahabad ...	40	Chowas ...	981	557	.....	133	.....	.....	36	381	.....	.....
	50	Chenapur ...	—225	896	.....	356	.....	.....	106	388	.....	.....
	51	Xa-rigunso ...	—16	1,350	.....	389	.....	.....	120	364	.....	.....
	52	Johannabad ...	301	507	.....	364	.....	.....	.....	363	.....	.....
	53	Chand ...	123	166	.....	89	.....	.....	.....	86	.....	.....
	54	Chynporo ...	145	698	.....	87	.....	.....	.....	511	.....	.....
		Total ...	940	4,053	.....	992	.....	.....	361	1,962	.....	.....
			—241									
Monsurpore ...	55	Mohar ...	759	1,742	.....	339	.....	.....	105	699	.....	.....
	56	Sodamurice ...	643	1,547	.....	304	.....	.....	50	324	.....	.....
		Total ...	1,508	3,489	.....	643	.....	.....	107	903	.....	.....
		Divisional Total ...	32,346	55,741	.....	4,631	.....	1,006	5,530	26,027	200	.....
			—241									
BRAGULPORN DIVISION.												
Purneah ...	57	Kishonmuro ...	697	5,594	.....	279	.....	.....	122	2,060	.....	.....
	58	Raigunge ...	959	1,172	.....	110	.....	.....	80	666	.....	.....
		Divisional Total ...	1,557	4,386	.....	389	.....	.....	211	2,646	.....	.....
ORISSA DIVISION.												
Pooree ...	59	Pooree ...	5,293	13,610	.....	3,065	.....	.....	906	5,668	.....	.....
CHOTA NAGPORE DIVISION.					0							
Lohardugga ...	60	Lohardugga ...	307	1,180	.....	391	.....	.....	392	610	.....	.....
	61	Palkote ...	516	5	.....	11	.....	.....	.....	24	.....	.....
	62	Gaywah ...	1,997	5,071	.....	843	.....	.....	579	603	.....	.....
	63	Dalougunge ...	76	2,435	.....	364	.....	.....	561	292	.....	.....
		Total ...	2,696	6,691	.....	818	.....	.....	1,536	1,791	.....	.....
Manbhoom ...	64	Razimnathpore ...	227	1,497	.....	12	.....	.....	96	182	.....	12
	65	Manbhar ...	52	791	.....	8	.....	.....	32	323	.....	.....
	66	Jhalda ...	64	1,402	.....	15	.....	.....	312	531	.....	.....
		Total ...	307	3,690	.....	29	.....	.....	569	574	1,698	12
		Divisional Total ...	2,937	9,371	.....	850	.....	508	1,410	3,510	.....	12
		GRAND TOTAL ...	67,533	1,35,463	.....	12,572	.....	4,515	10,004	62,020	200	12
			—241									

FORM No. II.—Statement showing the Expenditure of

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and services of special establishments (if any special provision of a special fund office is maintained).	Contingency and cleaning.	Police.	Registration of births and deaths.	Lighting.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Monehyr ...	1	Jamulpore ...	451	10,823	.....	1,964	.....	.....	4,510	2,568	.....	.....
Southal Pergunnaha	2	Sahobgunge ...	2,290	5,396	.....	737	.....	.....	306	1,580	348	19
		Total ...	2,741	20,648	.....	2,721	.....	.....	306	6,588	2,741	19

in Bengal during the year 1880-81—concluded.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including and similar improvements.	Sanitary and charitable establishments (hospitals, almshouses, lunatic asylums, vaccination, &c.)	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
80						60	14	135			475	363	
27					100			61			841	— 70	
80								0			1,200	45	
80								0			157	450	
107					100		40	14			415	142	
80							40	14			3,009	1,214	
813	161	50				34	24	31			1,162	890	
163	101	61			153		38	120			1,555	830	
2,124	375	251			223	2,345	809	38	164		2,710	1,172	
											65,024	31,743	
260					21		75	67			2,821	992	
125					21			15			1,046	1,116	
285					42		75	31			3,429	2,104	
241		840	53	34	197			94			10,194	8,820	
80								11			1,134	263	
1,374					50	100	200	2			3,17	8	
						70		48			3,323	710	
1,604					50	170	200	1,314			2,380	101	
											7,175	1,104	
					5		144	16			1,192	521	
							60	7			541	207	
											1,285	250	
					5		184	90			3,034	1,040	
1,604				80	5	170	384	1,404			10,111	2,217	
18,535	375	1,297	851	430	2,900	1,114	718	6,388			1,32,018	70,777	
												— 5,640	

in Bengal during the year 1880-81.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including and similar improvements.	Sanitary and charitable establishments (hospitals, almshouses, lunatic asylums, vaccination, &c.)	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,384	800	435				90	783	1,388			15,937	146	
1,547			07	1,245		61	89	207			6,544	1,343	
6,171	860	685	07	1,245	84	151	781	1,628			21,861	1,438	

FORM NO. II.—Abstract Statement showing the Expenditure of all classes of

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	SERIAL NUMBER OF MUNICIPALITY.	NAME OF MUNICIPALITY.	BALANCE FROM PREVIOUS YEAR.	INCOME DURING YEAR.	INTEREST ON DEBT.	HEAT OFFICE ESTABLISHMENT.	COLLECTION OF OCTROI.	COLLECTION OF OTHER TAXES AND SOURCES OF INCOME (IF ANY) NOT TAKEN INTO ACCOUNT IN THE PREVIOUS YEAR.	CONSERVANCY AND CLEANING.	POLICE.	REPAIRS OF BUILDINGS AND DRAINAGE.	LIGHTING.
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	9,347	80,498	3,314	7,440	1,078	18,060	10,471	1,678	...	...
Bankura	8,430	17,331	...	1,000	...	1,400	7,524	...	...	...
Bardham	841	4,300	...	803	...	825	1,418	...	...	...
Medinipur	7,002	32,403	...	2,250	...	3,851	14,077	100	...	...
Koochib	21,094	1,29,328	...	21,403	...	4,064	39,017	117	...	3,727
Howrah	4,146	9,39,391	...	16,087	...	8,003	63,001	24,791	...	20,038
Divisional Total			50,861	4,88,053	1,314	39,411	...	30,860	1,17,070	1,13,401	307	26,005
PRESIDENCY DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24-Pargannas	61,343	6,05,801	...	57,821	...	10,140	1,50,806	1,83,909	1,846	32,817
Hindoo	10,885	62,539	...	8,875	...	3,120	2,632	631	...	...
Tanore	6,320	14,481	...	1,063	...	681	1,058	1,170	...	...
Mouradabad	15,079	60,012	...	475	...	6,531	13,070	10,867	...	...
Divisional Total			83,326	7,44,418	...	69,485	...	19,141	1,66,130	1,96,325	2,137	34,146
RAJSHAHY AND COOCH BEHAR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahy	4,603	22,784	...	3,163	...	1,183	801	8,373	...	2,378
Darjeeling	13,758	62,478	...	1,066	...	837	10,000	4,410	...	...
Dimapur	9,371	12,968	...	884	...	4,338	2,144	2,144	...	...
Patna	2,521	16,307	...	1,806	...	140	2,970	...	...	...
Bagura	5,985	7,346	...	802	...	701	1,868	...	...	...
Barpeta	867	35,067	...	2,133	...	8,085	3,321	...	...	254
Jalpaiguri	149	2,918	...	...	...	481	579	975	...	...
Divisional Total			33,014	1,53,183	4,390	10,706	...	2,624	20,824	23,103	...	2,460
DACCA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca	27,800	1,36,067	638	4,127	...	4,305	30,534	25,037	...	1,670
Farrukpore	1,418	11,441	...	1,008	...	979	2,717	...	...	...
Meerutpore	6,323	30,067	...	2,607	...	3,303	6,590	...	...	...
Hydrabad	3,378	24,367	...	2,796	...	3,840	7,023	...	...	...
Divisional Total			39,470	1,81,904	638	11,540	...	4,300	37,777	30,843	...	1,670
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	8,266	25,213	...	1,406	...	801	3,479	8,723	...	...
Fupura	4,081	16,065	...	3,062	...	...	5,343	4,123	...	...
Wakhalia	1,301	6,077	...	477	...	...	431	1,229	...	...
Divisional Total			11,768	47,355	...	4,945	...	...	9,153	14,075	...	...
PATNA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Patna	28,440	1,42,767	...	13,530	...	...	26,137	51,364	...	8,346
Gy	55,031	53,003	...	2,424	...	1,006	9,303	21,814	...	1,476
Shahdol	7,100	46,922	100	6,321	...	...	6,006	16,364	...	...
Monrotpore	45,432	...	6,110	...	...	610	1,456	...	1,003
Darbhanga	10,000	30,800	...	2,093	...	1,007	3,418	10,746	...	964
Baran	10,272	61,801	...	1,036	...	1,197	6,796	15,070	...	100
Chumpran	2,907	9,840	...	1,517	...	...	91	863	...	185
Divisional Total			1,36,570	3,66,889	100	53,897	...	5,307	50,426	1,37,804	680	8,800
BHAGALPORE DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Monrotpore	17,811	45,294	...	4,537	...	...	12,114	9,888	...	478
Baranpore	4,437	40,094	...	1,089	...	1,047	2,310	9,810	...	...
Purnea	3,474	21,374	...	994	...	...	5,319	8,448	...	...
Barh	1,438	10,623	...	119	...	...	891	2,710	...	...
Barh	3,378	10,443	...	805	...	...	8,135	1,088	...	10
Divisional Total			36,418	1,30,781	...	8,475	...	3,923	25,868	31,646	...	494
ORISSA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissak	5,114	37,379	...	1,897	...	2,061	6,918	8,586	...	...
Balaspore	1,079	7,096	...	216	...	1,002	700	3,000	...	...
Poore	8,253	15,810	...	2,068	...	...	896	5,063	...	...
Divisional Total			11,472	59,085	...	4,177	...	5,063	8,600	16,989	...	...
CHOTA NAGPORE DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hamarbush	2,836	14,893	136	1,416	...	...	3,777	4,786	...	...
Lohardaga	4,008	12,330	...	1,701	...	...	3,769	3,883	...	...
Simdega	1,239	5,268	...	968	...	...	146	633	...	...
Manikpur	1,613	9,896	...	546	...	...	1,367	3,800	...	...
Divisional Total			9,711	41,833	136	5,611	...	...	7,011	15,111	...	...
GRAND TOTAL			4,00,300	24,00,054	6,008	1,98,087	...	40,600	4,50,230	5,44,904	2,537	88,005

Abstract of Form No. II, giving the provincial total for each column, from 4 to 24, for the year 1880-81.

				Rs.
Balance from previous year	...	...	...	4,05,200
Income during the year	...	...	...	— 3,348
				<hr/> 22,08,054
Interest on debt	...	...	...	6,698
Head office establishment	...	...	...	1,85,087
Collection of octroi	...	...	...	49,488
Collection of other taxes and sources of income	...	...	...	4,55,520
Conservancy and cleansing	...	...	...	5,54,286
Police	...	...	...	3,357
Registration of births and deaths	...	...	...	83,885
Lighting	...	...	...	4,28,832
Construction and maintenance of roads	...	...	...	37,940
Watering roads	...	...	...	37,899
Drainage works	...	...	...	30,653
Water supply	...	...	...	21,716
Buildings	...	...	...
Other public works, including gardens and similar improvements	...	...	...	17,022
Sanitary and charitable establishment (hospitals, alms-houses, vaccination, &c.)	...	...	...	74,080
Education, science, and art	...	...	...	26,092
Miscellaneous	...	...	...	1,32,034
Contributions to local or provincial funds	...	...	...	3,033
Repayment of debt	...	...	...	14,408
			Total	<hr/> 21,62,928
Balances at the close of the year—				
Credit balance	...	...	...	4,51,254
Debit „	...	...	...	4,276

REPORT

OF

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1881-82.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1882



REPORT

OF

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1881-82.

No. 775.

FROM COLMAN MACAULAY, ESQ.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Darjeeling, { dated the 29th April } 1883.
{ issued the May }

MUNICIPAL DEPARTMENT.

(MUNICIPAL)

SIR,

I AM directed to submit, for the information of His Excellency the Governor-General in Council, the following report on Municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1881-82, together with classified statements showing the income and expenditure of the municipalities, unions, and stations during that year, prepared in accordance with the instructions contained in the orders of the Government of India in the Home Department, No. 2—103-14A, dated the 27th July 1882.

CALCUTTA.

2. *Census of the Town.*—Among the most important operations of the year was the taking of the census of the town on the night of the 17th February 1882. The preliminary arrangements and the subsequent compilation of the returns were carried out under the immediate supervision of Mr. H. Beverley, C.S., first as Officiating Chairman of the Municipality, and subsequently as Special Census Officer both for Calcutta and the suburbs. The task of seeking out and identifying every individual hut and tenement in the town, and providing for its separate enumeration, was one of immense labour

and difficulty. The intricacy of the bustees and the absence of any existing system of numbers rendered it unsafe to rely on the simpler procedure which was found to suffice in smaller towns. As every hut in the town had been assessed for municipal rates, the municipal assessment registers were made the basis of the enumeration. The opportunity was taken, by identifying every hut on enlarged plans prepared for the purpose, to test also the accuracy of the registers themselves. The arrangements made were of necessity highly complicated, and threw much additional labour on the municipal staff.

3. The following statement shows the population of Calcutta and the suburbs as ascertained by the census of 1881 and by the preceding census:—

		Area in in acres.	Population by last previous census.	Population in 1881.
Town proper	...	3,754	409,036	401,671
Esplanade	...	1,283	2,803	3,348
Total	...	5,037	411,839	405,019
Add population afloat	...	.....	17,696	28,900
Suburbs	...	14,413	257,149	251,439
Grand Total	...	19,450	686,684	684,658

Of the population of the town and Esplanade together, 260,780 were males and 144,232 females; the numbers in 1876 being 264,563 and 146,976 respectively.

4. The following tables exhibit the proportion of males and females at various ages and the conjugal condition of the population:—

Proportions of Males and Females at Different Age Periods.

AGE	Percentage of males.	Percentage of females.	Percentage of males and females of the stated ages to total population.	Similar percent- age in London.
From 0 to 4 inclusive	60.8	49.2	6.4	13.0
5 to 9	52.7	47.3	6.3	11.4
10 to 19	64.5	35.5	11.1	1.6
20 to 39	70.1	29.9	48.3	33.4
40 to 59	62.6	36.4	20.2	17.7
60 and upwards	48.6	51.4	4.7	6.9
Total	64.4	35.6	100.0	100.0

Conjugal Condition.

SINGLE.		MARRIED.		WIDOWED.		TOTAL.	
Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
84,346	32,135	165,595	59,382	11,138	52,722	260,780	144,239

These figures show that far more than half the inhabitants of the town have their homes elsewhere and are temporary sojourners only, leaving their families, in some cases even in early boyhood, to earn a livelihood in the metropolis. The percentage of male to female children under 5 is as it should be; but before the age of 10 the preponderance of males begins to appear, and between the ages of 10 and 20 it becomes very manifest. Between 20 and 40 there are more than two men to every woman, and even between 40 and 60 the excess is very considerable. Only after the age of 60 do the migratory bread winners disappear and the sexes resume the equality which exists among infants.

5. Another important fact that becomes apparent from a comparison of the figures for 1881 with those for 1872 and 1876 is that the population of Calcutta is decreasing. The males are nearly twice as numerous as the females and the birth-rate must therefore be at least one-third lower in proportion to total population than in a town where the sexes are in equilibrium. On the

other hand, the recorded death-rate is 30 per mille, and there is little room for doubt that the true rate is even higher. The balance is in some measure redressed by immigration; but there is reason to believe that the demand for labour from outside has not increased in the same proportion as the wealth of the town, and that the extension of machinery has effected a saving in the expenditure of human agency. Nor is the counteracting influence of emigration wholly absent. The equality in numbers of males and females over the age of 60 cannot be due to higher mortality among the former. By that time the work of the broad-winner is done, and he retires to his home in the mofussil. With these varied forces all at work, it is little matter for surprise that the population of Calcutta shows no signs of increase.

6. The number of houses in Calcutta on the night of the census was 38,774, of which 18,107 were masonry buildings and 20,667 huts of mud or mat. Each inhabited house contained on an average upwards of 11 persons; each of the 77,513 families contained over 5 members; and the number of houses per acre was about 10. Of the total population, over 62 per cent were Hindoos, 32 per cent Mahomedans, and 4 per cent Christians; while the remainder comprised Buddhists, Jews, Brahmos, Parsees, and others. Of the Hindoos, 30 per cent of the males and 5 per cent of the females can read and write; of the Mahomedans, 16 per cent and 1 per cent; and of all other classes, 77 per cent and 63 per cent respectively.

7. *Changes in the office of Chairman.*—The office of Chairman was filled first by Mr. W. M. Souttar, and since April 1881 by Mr. H. L. Harrison. The death of Mr. Souttar, which occurred during the year under report, was a severe loss to the corporation.

8. *Meetings of the Commissioners.*—The Commissioners held altogether 3 ordinary meetings, 4 quarterly meetings, 6 special meetings, and 12 special general meetings. The town council met 50 times during the year, the budget committee 15 times, the tramway committee 13 times, and other general committees 29 times. There were also 43 meetings of standing committees and 34 meetings of miscellaneous and sub-committees. Fourteen of the elected and 2 of the nominated members attended more than 50 meetings during the year. The interest and industry shown by many of the elected Commissioners in the work of the town show that the claims of responsible office are becoming understood and appreciated.

9. *Important subjects treated during the year.*—Among the chief matters which engaged the attention of the town council during the year were its own constitution and mode of electing members, the widening of the Chitpore Road, and the consequent negotiations with the Tramways Company, the hours for depositing refuse in the streets, the construction of a storm-water outfall sewer, the opening by Government of a new road to the west of the Medical College Hospital, and the establishment of a tariff for the sale of fuel at burning ghâts. The Commissioners also devoted some attention to the extension of the water-supply, and made representations to Government in connection with certain of the proposed amendments of the Calcutta Municipal Act which dealt with that subject. They objected mainly to the proposal to withdraw from them the power to regulate the distribution of filtered water. Government, however, was of opinion that where the interests of Calcutta and of the suburbs were divergent, and even to some extent conflicting, the ultimate decision in a matter of such vital importance as the extension of the water-supply should no longer be left in the hands of one of the parties concerned. The action as originally drafted was therefore retained in the Bill, and eventually passed into law.

10. During the year 1881 the bustee improvement committee displayed considerable activity. The committee held 15 meetings during the year, some of them at the bustees under improvement, and took into consideration the whole question of the improvement of bustees and the best method of utilizing the provisions of the Act for that purpose. A set of working rules was drawn up; classified registers were prepared showing the condition of every bustee in the town; rules were prescribed to regulate the building of new huts; and lastly (a most useful measure) powers were given to the Chairman to deal with bustees which were too small to admit of the elaborate procedure of sections 280—283 of the Act.

11. *Finances of the municipality.*—The condition of the municipal finances during the year 1881 was satisfactory. After deducting the sinking fund, the not indebtedness of the corporation to debenture-holders and Government, which on the 1st January 1881 stood at Rs. 1,27,75,937, was reduced during the year to Rs. 1,24,02,270. Part of the 6 per cent debenture loan will become repayable in 1884; and as it is probable that the Commissioners will be able to borrow at a lower rate, it is hoped that a saving in interest will then be effected. Partly owing to the delay in settling the preliminaries for the extension of the water-supply, and partly owing to the large balance at the credit of the municipality, no loan was raised during the year. The amount expended from the balances on water-supply and drainage works amounted to Rs. 4,00,635. The opening and closing balances of the revenue account, including value of stores in stock and advances, and deducting debts and deposits, were—

	Rs.	A.	P.	Rs.	A.	P.
Opening balance ... ..	.....			15,40,936	12	1
Receipts—						
General fund	19,38,749	10	0			
Water-rate fund	4,64,769	5	3			
Lighting-rate fund	2,46,831	8	1			
				26,50,350	7	4
Miscellaneous ... ..	.....			9,571	6	1
Grand Total ... ..	.....			42,00,858	9	6
Expenditure—						
General fund	19,62,126	8	8			
Water-rate fund	5,12,870	12	10			
Lighting-rate fund	2,38,720	10	4			
Written off to profit and loss	48,086	5	4			
				27,61,804	5	2
Water-supply extension ... ..	.....			2,07,572	4	7
Drainage ... ..	.....			1,93,062	11	8
Total expenditure... ..	.....			31,62,439	5	5
Closing balance ... ..	.....			10,38,419	4	1

The opening balance of the year was thus reduced by Rs. 5,02,517.

12. *Income of the year.*—The following statement shows the actual revenue of the municipality during the year 1881-82 as compared with that of the previous year:—

ITEMS OF INCOME.	Income during 1880-81. Rs.	Income during 1881-82. Rs.
House-rate	10,07,462	10,00,761
Police-rate	3,01,474	3,07,947
Lighting-rate	2,41,807	2,51,704
Water-rate	3,91,512	3,93,738
Receipts from licenses on trades and professions	2,29,908	2,85,476
Tax on carriages and animals	1,21,354	1,58,074
Rent of houses, gardens, markets, &c.	1,71,198	3,84,337
Fines and penalties	48,431	11,792
Miscellaneous	1,84,882	1,53,929
Payments for municipal services rendered to individuals	2,62,959	2,04,259
Advances and deposits ... ..	.....	3,58,440
Total	29,55,987	35,11,057
Add balance at the close of the year 1880-81, as per statement No. 1 appended to this report ... ..	.....	18,69,010
The total amount available for expenditure during 1881-82 was therefore ... ..	.....	53,80,067

13. *Expenditure.*—The following statement shows the expenditure of the municipality under the different heads of revenue account as compared with the sums expended in the previous year:—

ITEMS OF EXPENDITURE.	Expenditure during 1880-81.	Expenditure during 1881-82.
	Rs.	Rs.
Interest on debt	7,98,034	7,24,745
Head office establishment	1,91,728	1,54,786
Collection of rates	55,049	1,47,014
Conservancy and cleansing	2,00,424	2,37,847
Police	3,00,187	3,12,097
Registration of births and deaths	5,933	5,908
Lighting	2,30,398	2,35,823
Construction and maintenance of roads	2,41,464	6,37,890
Watering roads	47,530	55,082
Drainage works	48,185	7,34,177
Water-supply	1,89,329	5,77,980
Repair of buildings	8,379	53,323
Other works of public utility	6,529	63,661
Sanitary and charitable establishments	1,77,026	39,692
Miscellaneous	1,20,605	29,170
Repayment of debt	3,09,842	2,84,545
Advances and deposits returned ... ..	.....	3,69,414
Total ..	29,42,642	46,52,154

14. The balance remaining in hand at the close of the financial year 1881-82 was Rs. 7,27,913. Of this amount Rs. 5,99,755 was the actual balance, and the remainder, Rs. 1,28,158, represented deposits. These figures will not agree with the figures given in the annual report of the municipality, a copy of which was forwarded to the Government of India with the letter from this Government, No. 475, dated the 12th August 1882, as the report was prepared for the calendar year 1881. By Act I (B.C.) of 1882, however, it was prescribed that the municipal year in Calcutta should in future begin with the month of April. The next report will therefore embrace the transactions of a period coinciding with the official year 1882-83.

15. *Condition of separate funds.*—The water-rate fund receipts at a 3 per cent rate fell short of the expenditure by Rs. 48,102. The Commissioners have raised the rate to $3\frac{1}{4}$ per cent for the current year. The police-rate, which is levied concurrently with the water and lighting rates, and falls on the same individual, and which now yields a considerable surplus over expenditure, has been reduced by $\frac{1}{4}$ per cent for the current year. The total amount to be paid by rate-payers for these three rates taken together will therefore be unchanged. The receipts of the jute warehouse and fire-brigade fund amounted to Rs. 26,611, including a contribution of Rs. 3,890 from the old fire-brigade fund. The disbursements up to the 31st December amounted to Rs. 22,360; but as the jute year ends on the 31st March, the expenses of another quarter were debitable to the credit balance, without any further appreciable receipts. The actual closing balance to the credit of the fund on the 31st March amounted to only Rs. 39, and the Commissioners have agreed to make up from the general fund any deficit that may occur in future years. The question, however, of re-adjusting the proportions in which the expenditure on the fire-brigade is borne by Calcutta and by the Suburbs is still under the consideration of Government.

The maximum rates leviable by law, and those actually levied during 1881, are shown below:—

	Maximum.	Levied in 1881.
House-rate	10 per cent.	$7\frac{1}{4}$ per cent.
Water-rate	6 "	3 "
Lighting-rate	2 "	2 "
Police-rate	3 "	$2\frac{1}{4}$ "
Total	21	15

The municipality have therefore a considerable reserve of taxation, which it is estimated would bring in not less than Rs. 7,50,000 per annum.

16. *The Assessment Department.*—During the year 1881 the work of this department of the municipality was satisfactorily performed. All the tiled huts in the town were checked with the help of the plans prepared for the use of enumerators employed in taking the census of the town. Numbers were put on all existing huts, and those which did not exist were struck off from the assessment registers. The valuation of 2,224 premises was, enhanced, and that of 702 was reduced on re-assessment. The valuation of 4,026 premises was cancelled on account of the removal or demolition of tiled huts. The result of these operations was an increase of Rs. 2,89,538 in the assessed annual value of landed property in the town and a decrease of Rs. 2,66,631, or a net increase of Rs. 23,907 in the assessment. The gain to the municipality in the shape of increased demand under the several rates was Rs. 3,436, as shown below:—

	Rs.
House-rate	1,718
Water-rate	687
Police-rate	573
Lighting-rate	453
Total	3,436

17. *Work of the License Department.*—The License Department was reconstituted in 1880, and now exercises control over the receipts from six heads—

	1880. Rs.	1881. Rs.
1. Trades and profession licenses	2,42,263	2,65,997
2. Carriage and horse do.	1,08,143	1,03,823
3. Trade refuse fees	24,885	27,601
4. Cattle-shed registry	331	361
5. Cart registration fees (gross)	60,209	73,091
6. Hackney-carriage registration	17,491	16,726
Total	4,53,322	4,87,659

The receipts from trades and profession licenses in 1881 exceeded those for any previous year by more than Rs. 10,000. The number of such licenses granted was 26,295, against 27,759 in 1880. The number of Joint-Stock Companies increased from 178 to 185, and of merchants, agents, and wholesale dealers from 1,279 to 1,400; while the number of practising licentiates of medicine, apothecaries, and veterinary surgeons rose at a bound from 112 to 223. No less than 1,561 defaulters of previous years were brought to account in 1881. As might have been expected, the increased activity of the municipality resulted in a large increase in the number of appeals against the assessments, there being 401 in 1881, against 84 in the previous year. Of the 401 appellants, 12 were exempted on inquiry, 216 were reduced to a lower class, and in 172 cases the original assessment was upheld. One case was pending at the close of the year.

18. There was a decrease of 477 hackney-carriages, which is attributed to the competition of the tramway. There was a large increase in the number of carts registered during the year, the number rising from 15,042 in 1880 to 18,095 in 1881. The hackney-carriage fund, which had on 31st December 1881 a closing balance of Rs. 18,200, has been closed, and the receipts will in future be treated as an asset of the police fund.

19. *Litigation of the municipality.*—The municipality was engaged in 21 civil suits during the year, either as plaintiff or defendant. Of these 21 cases, 15 were decreed or compromised in favour of the corporation, 1 was pending at the end of the year, and in 5 the Commissioners were unsuccessful. Altogether 13,897 persons were prosecuted for various offences against the Municipal Act and bye-laws, of whom 4,096 were fined, 3,544 warned and discharged, and 556 cases were dismissed. The fines imposed amounted to Rs. 16,815. In one case the municipality were made defendants in

a prosecution for causing a nuisance by filling a tank with sweepings. The decision of the Magistrate implied that the Commissioners had no right to create the smallest nuisance, even temporarily, by filling tanks with refuse, even though their object in so doing was permanently to put an end to a much more serious and dangerous nuisance.

20. *Town improvement and road work done during the year.*—During the year new streets were opened out to a lineal extent of 8,922 feet, or about a mile and three quarters, and an equal length of public ditches was converted into metalled paths. In order to facilitate the process of widening thoroughfares, a list was prepared containing proposals for 83 distinct projects, arranged in 5 classes according to their relative importance and cost. Out of these, 31 projects, estimated to cost Rs. 18,779, received the sanction of the Commissioners and were taken in hand during the year. The progress actually made, however, before the close of the year fell considerably short of this. Delay occurred in the land acquisition proceedings, and by the 31st December only Rs. 10,320 had been expended out of the sanctioned grant.

21. *Water-supply.*—The average daily supply of filtered water decreased from 7,407,256 gallons in 1880 to 7,208,453 in 1881. This was attributable partly to the total cessation of the supply at Tallah for 37 hours consecutively, and partly to the choking of the filters in August and an accident to one of the engines at Wellington Square in September. During the year an independent main was laid between Wellington Square and Tallah, by which leakage and waste of water have been obviated to the extent of half a million gallons a day. Arrangements are also in progress for making a large increase in the supply of unfiltered water, and these, when completed, will set free all the filtered water now used in watering the streets, and at latrines and night-soil depôts, for domestic use. The filtered supply which will thus be made available for ordinary household consumption is estimated at from 1,000,000 to 1,300,000 gallons daily. The total expenditure on the water-supply of the year amounted to Rs. 4,91,000, exclusive of the cost of making connections or the charge for the distribution of water to Barrackpore or the shipping. Interest on loans and repayments of principal amounted to Rs. 2,94,000.

22. *Drainage.*—The drainage system of the town is now approaching completion, and it is hoped that by the end of the year 1883 the work will be brought to a conclusion. At the beginning of the year there remained 35·27 miles of pipes to be laid down. During the year 14·15 miles were completed, and only 21·12 miles remained on the 1st January 1882. The total outlay amounted to Rs. 1,96,201, against Rs. 1,37,351 in the previous year.

23. *Tank-filling.*—During 1881 an important change was introduced in the law, which had the effect of obliterating the distinction between the tanks situated within, and those situated outside, private enclosures. By this change the difficulty previously felt by the Commissioners in the work of tank-filling was greatly lessened. In the past year the total cost of the operations was Rs. 4,945, of which Rs. 2,749 was recovered, the net cost to the municipality being only Rs. 2,196. Operations were begun upon 20 tanks, of which 14 were completed by the end of the year.

24. *Bustees.*—In 1880 a general register of bustees was prepared, from which it was found that the town contained 486 bustees, all of which were more or less in need of improvement. Before the close of 1880, 9 bustees, forming the Soortee Bagan and Patwar Bagan blocks, were inspected by medical officers, and operations were undertaken in four more blocks during 1881.

25. *Meteorology of the year.*—The weather of 1881 was normal, and the mean temperature of the year was 2·2° lower than the average of previous years. The prices of food were among the lowest of past years. Rice sold at from Rs. 2·8 to Re. 1·14 per maund, according to quality, and the price of butcher's meat was also lower than in 1880. The quality of provisions exposed for sale in the markets was systematically inspected, with the best results.

26. *Vital statistics.*—The number of births registered during the year was 7,458. The birth-rate per 1,000 of population according to the recent census was 17·2. From a comparison between the birth and death returns for 1880 and the number of children under one year of age found alive in Calcutta on the 17th February 1881, it is clear that the registration of births is still very defective. The birth-rates of the different sections of the community were—

		1881.	1880.
Christians	...	26·9	32·8
Asiatics	{ Hindoos	18	17·9
	{ Mahomedans	14·2	14·9
	{ Other classes	5·2	5

27. The number of deaths recorded in the town during 1881 was 13,030 which was considerably in excess both of the mortality of 1880 and of the average mortality of the past 10 years. The number of deaths from each of the main diseases during the last 5 years was—

YEARS.	Cholera.	Diarrhoea and dysentery.	Fever.	Small-pox.	Other causes.	Total.	Rate per 1,000 population.
1877	1,518	1,683	5,161	67	5,295	13,704	51·8
1878	1,528	2,610	6,680	1,488	5,467	16,363	57·8
1879	1,780	1,616	4,761	772	4,774	13,604	50·1
1880	805	1,267	3,797	111	5,098	11,081	39·9
Mean number	1,180	1,610	4,957	612	5,331	13,700	51·0
1881	1,603	1,491	3,765	154	5,918	13,030	50

The death-rates in the different wards of the town present the same wide variations as in former years, ranging from 4·6 in Waterloo Street and 8·9 in Burra Bazar to 33·4 in Hastings. The main factor in the general increase of mortality was cholera, the deaths from which were higher than in any year since 1876. Fever, on the other hand, caused practically the same number of deaths as in 1880, and far fewer than the decennial average. This is the more surprising because the mortality from this cause was exceptionally high in the neighbouring districts of Nuddea and Moorsheadabad. The following statement shows the deaths per 1,000 of population at different periods of life in London and Calcutta :—

	Under one year.	1-4.	5-10.	20-30.	40-50.	60.	All ages.
London	170	48	8·1	8·6	22·1	82·7	23·1
Calcutta	423	62	17·5	19·5	22·6	59	50

The differences are chiefly in the earlier ages, and it is remarkable that over the age of 60 the advantage appears to be on the side of Calcutta. This is probably due to the custom which prevails among the upper and middle classes of the native community by which persons falling dangerously ill are removed to their homes in the interior before death actually takes place. The number of deaths recorded in the suburbs during the year was 11,143, which gives a death-rate per 1,000 of population of 44·3. The large excess of this over the rate for Calcutta is very remarkable, and indicates the necessity of extending to the suburbs those advantages of drainage and water-supply which have done so much for the town.

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

28. The number of municipalities under Act V (B.C.) of 1876 was as follows:—

	1880-81.	1881-82.
First class municipalities	25	26
Second class ditto	99	99
Unions	66	58
Stations	2	2
Total	192	185

29. There was an increase of one in the number of first class municipalities. The town of Pooree, where large crowds of pilgrims annually throng to the temple of Juggernauth, was raised from the status of a union to that of a first class municipality, with effect from 1st April 1881.

30. Although the number of second class municipalities remained the same during the year, one new town was brought under the Act, while another was merged in an adjacent municipality of the first class. The town of Goalundo, in the district of Furreedpore, situated at the junction of the rivers Ganges and Jabuna, and the terminus of the Eastern Bengal Railway, which had previously been administered by an informal committee, was created a second class municipality with effect from 1st June 1881. On the other hand, the cantonment of Cuttack, which had previously been separately shown in the returns, was amalgamated with the municipality of Cuttack during the year under report, so far as the assessment and collection of the municipal

taxes were concerned. By the creation of the new district of Khulna, the five second class municipalities, named in the margin, were transferred from the district of 24-Pargunnahs to that of Khulna. Since the close of the year, orders have been issued to withdraw two of these towns, Kalaroa and Kaligunge, from the operation of the Municipal Act.

31. There was a decrease of 8 in the number of unions. This was due partly to the withdrawal of the provisions of Chapter III of Act V (B.C.) of 1876 from the places named in the margin, and partly to the amalgamation of the cantonments at Barruckpore and Dum Dum with the adjacent municipalities. One union, that of Pooree, was, as stated above, created a first class municipality.

32. During the year the name of the North Suburban Municipality was changed, and it is now known as the Barnnuggur Municipality. The object of the change was to prevent the confusion which often occurred between this municipality and the Suburban Municipality, letters and applications intended for the one being frequently sent to the other. The former municipality, moreover, had really little of a suburban character about it.

33. *Constitution of Committees.*—The constitution of the committees of the various municipalities was as shown in the table below:—

	Europeans.		Natives.		Total.		Officials.		Non-officials.	
	1880-81.	1881-82.	1880-81.	1881-82.	1880-81.	1881-82.	1880-81.	1881-82.	1880-81.	1881-82.
First class municipalities	192	200	311	327	503	527	103	184	339	341
Second class municipalities	363	363	1,029	1,046	1,392	1,361	387	381	128	970
Unions	9	4	441	367	450	371	32	34	418	337
Stations	11	17	12	15	23	32	2	3	23	35
Total	515	525	1,794	1,772	2,294	2,226	525	604	1,711	1,984

Compared with the figures of the previous year, there was an increase of 4 in the total number of Commissioners. The number of European Commissioners rose from 510 in 1880-81 to 526 in 1881-82, thus showing an increase of 16. On the other hand there was a decrease of 12 in the number of native Commissioners, which fell from 1,784 to 1,772. The number of official Commissioners increased by 21, and that of non-officials decreased by 17. The net increase in the total number of Commissioners was therefore four.

The explanation given in paragraph 29 of the report for 1880-81 regarding the apparent disregard of the provisions of section 15 of the Municipal Act respecting the proportion to be observed between official and non-official Commissioners in the constitution of municipal committees applies also in the year under report.

34. Meetings of Committees.—The statement in the margin shows the

NAME OF MUNICIPALITY.	No. of ordinary meetings.	No. of special meetings.	No. of sub-committee meetings.
1. Burdwan	12	4	.....
2. Midnapore	14	.....	12
3. Hooghly and Chinsurah	18	3	8
4. Serampore	12	4	19
5. Utterpara	12	3	.....
6. Howrah	21	7	12
7. Suburban	12	1	18
8. Kishnaghur	13*	3	.....
9. Santipore	24	.....	.....
10. Ranaghat	15	.....	.....
11. Jansore	9	.....	.....
12. Rampore Beaulah	11	.....	.....
13. Darjeeling	11	.....	.....
14. Dacca	11	.....	.....
15. Obhitagong	6	.....	21
16. Comillah	9	.....	.....
17. Patna	14	.....	.....
18. Gya	8	.....	.....
19. Arrah	8	1	.....
20. Monuforpore	11	.....	.....
21. Darbhanga	10	.....	.....
22. Chapra	7	.....	.....
23. Monghyr	12	.....	.....
24. Bhagulpore	13	.....	.....
25. Purneah	11	.....	.....
26. Pooree	10	.....	.....

* In two of these no business was done as the Commissioners present did not form a quorum.

number of meetings held by the Commissioners of first class municipalities. It will be seen that, with the exception of Jessore, the Committees of municipalities in the Burdwan and Presidency Divisions, and of Patna, Monghyr and Bhagulpore complied with the provisions of section 40 of the Act and met generally once a month. The Committee of the Chittagong Municipality held only six meetings during the year.

In the Burdwan Division much interest was displayed by the Commissioners in the management of the municipalities. In the Burdwan Municipality it is reported that the Commissioners devoted much care and attention to their duties. In Midnapore,

it is said that many of the native members evinced a lively interest in the affairs of the municipality. In Hooghly the Municipal Commissioners are reported to have generally taken an active interest in the affairs of the municipality at a considerable sacrifice of time and labour, and to have worked hard in personally revising the assessment of the house-rate, checking the list of irrecoverable balances, holding local enquiries and organizing an establishment of nightmen and settling the details of the plan adopted for carrying out the objects of Act VI (B.C.) of 1878. The Municipal Committee of Utterpara was composed entirely of non-official resident Commissioners, with the exception of the Chairman, who was the Sub-divisional Officer of Serampore. The management of this municipality has been highly successful, and shortly after the close of the year under report the Lieutenant-Governor took occasion to mark his appreciation of the good work done by the Vice-Chairman Baboo Bejoy Kissen Mookerjee by appointing him to be Chairman for a term of two years. The Chairman of the Serampore Municipality in his report has spoken very highly of the services rendered by the Vice-Chairman of the Municipality, an elected non-official Commissioner, and a medical practitioner. It is stated that he devoted a very great deal of time to his duties and exercised almost all the powers of the Chairman. The Municipal Commissioners of Howrah did a good deal of hard work, and their attendance at meetings was very regular. In the Presidency Division the attendance of the Suburban Commissioners was not very satisfactory. Only two Native Commissioners attended more than ten meetings. In Kishnaghur, also, the attendance of the Commissioners was not satisfactory. Only two members, besides the Vice-Chairman, attended more than ten meetings. The business of the Santipore Municipality was managed, as in Utterpara, by non-official Commissioners, but their attendance at meetings was indifferent. At Ranaghat the attendance of the Commissioners was fairly good, but at Jessore only one Commissioner attended as many as seven meetings out of the nine held during the year. In the two first class municipalities in the Rajshahye and Cooch Behar Division, viz. Rampore Beaulah and Darjeeling, the Commissioners are reported to have taken much interest in their work. In the Dacca Division the Vice-Chairman of the Dacca Municipality, who is also the Joint-Magistrate of the district, thus reports about the committee:—"As I reported last year, I am glad to say that I consider the Dacca Municipal Committee to be an intelligent and good committee. The members take a rational interest in what goes on. They criticise fairly and independently without the slightest attempt at obstruction. Long speeches are unknown, and yet there is a perfectly free discussion on every point of interest; the fact being that the Commissioners are elected from what I consider the proper

class of men—men of business, and professional men, who know the value of time, and do not waste it unnecessarily, yet who are fully alive to the interests of the town and people.” In the Patna Division the attendance of the Commissioners is reported not to have been so satisfactory as could be wished. In the Bhagalpore Division the Commissioners of the Monghyr, Bhagalpore, and Purneah municipalities took much interest in their work, and attended fairly the meetings of the committees.

35. The number of meetings held in the second class municipalities in the Burdwan and Presidency Divisions was on an average 12 during the year; in the Rajshahye and Cooch Behar Division 11; in the Dacca Division 11·6; in the Chittagong and Bhagalpore Divisions 9; in Orissa 10·7; and in Chota Nagpore 8. The Patna divisional report contains no information on this point.

36. *Elective System.*—The elective system was in force in only three municipalities of the first class, as in the previous year, namely Serampore, Burdwan, and Kishnaghur.

In Serampore there was originally no property test in the election of members. A test was, however, introduced during the year, and it was provided that the qualification for voters should be the payment of rates to the amount of Rs. 4 during the year, and for candidates of rates amounting to Rs. 10. The number of nominated Commissioners was raised from three to six, while that of the elected Commissioners was reduced from 15 to 12. Owing possibly to the introduction of the property test, there were fewer candidates than vacancies for election, and the number of elected candidates was only 10.

In Burdwan there were four vacancies, and seven candidates were proposed for election. In one of the four wards into which the municipality is divided, there was one vacancy and one candidate. In the remaining three wards 1,133 votes were recorded for the six candidates proposed for election, 6,000 persons being eligible to vote. The contest between two candidates at the polling for one of these wards was more severe than usual, one of them getting 743 votes and the other 296. The people are beginning to understand the elective system, and they are now taking more interest in matters relating to the municipality.

In Kishnaghur the system worked without friction, but the amount of interest displayed by the people in the election of their representatives was very slight. The members elected were nominated by a few of the rate-payers, and as there was no contest, they were returned as a matter of course.

37. *Ward Committees.*—The provisions of the Municipal Act for the subdivision of the area of a municipality into convenient wards, and for appointing respectable residents to be ward Commissioners to supervise conservancy, sanitary and other matters in them, were had recourse to in only two municipalities in the Burdwan Division, viz. Serampore and Howrah. In Serampore four ward committees were appointed to assess the municipality, but the work of assessment is reported not to have been done in a satisfactory way. In Howrah the system was not literally carried out, but for purposes of supervision the town was divided into sections, and each section was placed in charge of a Commissioner who had his residence within it. This system has had considerable success.

In the Presidency Division the Commissioners of the Suburban Municipality at a meeting passed a resolution for the abolition of ward committees. It is stated in their annual report that these committees have not proved successful in the suburbs, and that an amount of friction was produced, which threatened seriously to interfere with the efficient working of the municipality. The Chairman of the Kishnaghur Municipality states in his report that, since the close of the year, six sub-committees have been appointed for the six wards into which the municipality is divided, and he promises to submit a report of their working in his next administration report.

In the Rajshahye and Cooch Behar Division the Commissioners of the Rampore Beaulah Municipality appointed during the year officers called mohulla representatives. Their duties are reported to be of a consultative nature, they being required only to report to the Commissioners on petitions for the reduction of taxes and on other miscellaneous matters. In the Dinagepore

Municipality there were five ward Committees working during the year under report. Their duty was to report and express opinions on petitions for reduction or remission of taxes. In the Rungpore Municipality, also, there were two such committees appointed during the year. They were employed in making and revising assessments, but no powers were delegated to them under section 53.

In the Dacca Division it is reported that a scheme was drawn up by the Chairman of the Dacca Municipality, during the year, for the creation of elective ward committees. The subject was still under the consideration of the Commissioners when the year closed. In the Burrisal Municipality there were ward committees appointed under section 50 of the Municipal Act for each of the wards into which the town is divided, and powers were given to them to prepare new assessment lists under sections 79 and 80 of the Act. No report has yet been submitted regarding the working of these committees. In the Municipality of Bazitpore, in the district of Mymensingh, there were five ward committees for the five sections into which the municipality is divided. They prepared the assessment lists of their respective wards, but the Commissioner reports that the work was not very satisfactorily performed.

In the Patna Division ward committees were in existence in the Municipalities of Patna, Arrah, Gya, and Chupra, but the Commissioner reports that, except in Gya, these committees did not do much work. In Gya they are reported to have worked satisfactorily by looking after conservancy matters.

In the Bhagulpore Division there were no regular ward committees in any municipality, but in Bhagulpore a system was adopted somewhat similar to that in force in Howrah, the town being divided into six wards or blocks, each of which was placed under the supervision of one or two Commissioners.

In the Chota Nagpore Division, in the Municipalities of Hazaribagh, Chattra, and Echak, sub-committees, consisting of two or three members, were formed and deputed to the various wards into which the towns are divided for the purpose of revising the assessments, but no powers under section 53 of the Municipal Act were delegated to them. In Purulia the town was divided into *beats*, and each *beat* was placed in charge of a member of the Municipal Committee.

38. *Municipal Benches.*—The statement below shows the work done by the Commissioners of first class municipalities in their capacity as Honorary Magistrates in disposing of cases of nuisance and breaches of conservancy rules:—

Number.	NAME OF MUNICIPALITIES.	Number of cases.	Number of persons convicted.	Number acquitted.	Number pending.	Amount of fines realised.		
						Rs.	A.	P.
1.	Burdwan	943	981	97	.....	650	5	0
2.	Midnapore	173	159	82	5	72	7	0
3.	Hooghly and Chinsurah	285	282	32	...	432	1	0
4.	Serampore	499	481	63	...	607	0	0
5.	Utterpara	172	166	6	...	257	12	0
6.	Howrah	1,272	1,104	136	32	1,879	15	9
7.	Suburban	2,194	1,849	313	32	10,974	0	0
8.	Kishnaghur	231	219	37	2	173	15	0
9.	Santipore	112	131	24	...	99	4	0
10.	Ranaghat	...	Not reported.	...	...	135	10	6
11.	Jessore	129	108	21	...	65	4	0
12.	Rampore Benaulah	90	105	53	...	223	0	0
13.	Darjeeling	...	No bench appointed.			...	...	...
14.	Dacca	611	668	119	26	953	2	0
15.	Chittagong	...	Not reported.			...	...	...
16.	Comillah	49	43	6	...	97	5	0
17.	Patna	1,728	1,304	414	10	3,439	6	3
18.	Gya	197	154	73	...	236	0	0
19.	Arrah	193	180	12	1	198	0	0
20.	Mozufferpore	28	39	2	...	72	0	0
21.	Durbhunga	68	222	2	...	237	0	0
22.	Chupra	130	86	44	...	80	0	0
23.	Monghyr	585	594	195	...	255	9	0
24.	Bhagulpore	58	43	17	...	129	12	0
25.	Purneah	28	28	14	...	27	12	0
26.	Pocree	151	117	95	3	110	0	0

The amount of fine inflicted is reported to be inadequate in many instances. On this subject the Magistrate of Dacca reports as follows:—“I regret to say that the sympathy of the Dacca public is against anything like sanitation when it interferes with the comfort (as they think), but in reality with the old established *dustoor* prevailing amongst them. This shows itself in quarters higher than one would expect; for the Bench of Honorary Magistrates sitting in municipal cases has all along shown itself on the side of offenders against sanitary laws. There are some exceptions to this, but I fear they only prove the rule. To such extent has this prevailed that the Magistrate has, in several instances, thought it necessary to refer orders passed by the Bench of Magistrates, to the High Court, with a view to their being set aside, where such orders were manifestly against evidence and were seemingly passed from a desire to obstruct the executive of the municipality in the proper discharge of its duty.” The work of municipal benches was considerably retarded by the decision of the High Court in the case of Woods *versus* the Corporation of the Town of Calcutta, in which it was ruled that Municipal Commissioners sitting as Honorary Magistrates should not try municipal cases, but since then the Legislature has settled the point by the explanatory clause appended to section 555 of the new Criminal Procedure Code, Act X of 1882. The table below shows the work done by Benches in second class municipalities, where such Benches have been constituted:—

Number.	NAMES OF MUNICIPALITIES.	Number of cases.	Number of persons convicted.	Number acquitted.	Number pending.	Amount of fine realized.	
						Rs.	A. P.
1.	Culna	113	116	...	...	145	0 0
2.	Cutwa	34	54	5	1	74	0 0
3.	Dainhat	3	3	...	...	3	0 0
4.	Raneogunge	112	144	12	...	401	0 0
5.	Ghattal	4	5	...	...	1	10 0
6.	Chunderkona	4	3	1	...	2	8 0
7.	Tumlook	43	47	9	...	53	0 0
8.	Baidabatty	441	407	38	21	493	0 0
9.	Bhuddessur	373	264	9	...	431	0 0
10.	Banebariah	1	1	...	...	1	0 0
11.	Rajpore	85	131	27	1	83	0 0
12.	South Dum-Dum	14	13	2	...	12	4 0
13.	North ditto	11	11	...	...	11	8 0
14.	South Barrackpore	53	47	6	...	49	0 6
15.	North ditto	63	63	...	...	78	4 0
16.	Pubna	69	259	52	...	149	0 0
17.	Sheropore	19	35	5	...	114	0 0
18.	Narsaingunge	76	101	2	...	78	0 0
19.	Burrisal	208	183	31	4	165	11 0
20.	Colgong	158	147	15	2	84	12 0
21.	Sahibgunge	140	107	33	...	91	14 0
22.	Cuttack	302	215	148	2	808	9 6
23.	Balasore	149	209	22	2	176	14 0
24.	Purulia	135	204	12	...	222	14 0

39. *Assessments.*—In the Burdwan Division the Commissioners of the Midnapore Municipality made a fresh assessment of the house property in the town. The Commissioners themselves made the assessment, each one taking one or two, and in some cases three mohullahs. The fresh assessment came into force from 1st July 1882. In the Hooghly Municipality the non-official Commissioners personally undertook to make a revision of the house-rate. The effect of the revision could not be ascertained within the year, as many of the petitions of appeal presented against the revised assessment were not disposed of when it closed. The assessment of the Serampore Municipality was revised during the year under report. The result of the revision was a

diminution of Rs. 127 per annum in the demand of the house-rate. The assessment was made by the Commissioners, and it is reported to be unequal in its incidence. The Chairman of this Municipality, who is the Sub-divisional Officer of Serampore, in submitting his annual report to Government drew attention to the unsatisfactory nature of the system allowed by the existing law under which the assessment of the tax on houses is made by the Commissioners themselves. These have no skill or experience in the difficult business of valuing house property, and they moreover labour under the disadvantage of having personal interest in the matter. Mr. Carstairs pointed out that in England, municipal bodies employ a professional valuer for work of this kind, and he pressed the question whether similar arrangements should not be made in this country. The question is one of some magnitude and importance, and will be considered in connection with the new Municipal Bill. The assessments in the Culna and Raneejungo municipalities were revised during the year. As heretofore they were made according to the circumstances and property of the people. The result of the revision has been an increase of Rs. 838 in Raneejungo and a decrease of Rs. 397-8 in Culna. In all the second class municipalities in the district of Midnapore the assessment was revised during the year. It is stated that this operation is performed every year. The result of the revision was a slight increase in Ghattal and Chundrakona, and a slight decrease in Tumlook as regards the collection of the house-tax.

40. In the Presidency Division a partial revision of assessment of house property in the Suburban Municipality was undertaken during the year. Nine thousand six hundred and thirty-three houses (viz. 1,326 pucca and 8,307 thatched), scattered throughout the suburbs, were inspected and revalued. The financial result was an increase in the house-rate of Rs. 9,208-15 and in the house-service fees of Rs. 4,076 a year, the reductions on the other hand made on petitions and by striking off ineffective assessments amounted to Rs. 1,862-8-9 and Rs. 2,332-2 in house-rate and house-service fees respectively; the net increase therefore was Rs. 7,346-6-3 in the former and Rs. 1,743-14-0 in the latter. It is reported that in fixing the valuations of the houses, the principles laid down in section 92 of Act V (B.C.) of 1876 was, as far as practicable, adhered to. All houses let out to tenants were valued at the actual rent at which they were let, and in the case of houses which were occupied by their owners and which were not built with the object of being leased out, the valuations were made after careful consideration of the accommodation, position, and condition, as compared with neighbouring houses which were let. The assessment of the Ranaghat Municipality was under revision when the year closed.

41. In the Rajshahye and Cooch Behar Division a general revision of the assessment was made during the year in the Darjeeling Municipality. The result of the revision was an increase of revenue under the head of "Tax on holdings" of 4·4 per cent. over that of the previous year. Revised assessments were also made during the year in the municipalities of Nattore, Pubna, Serajungo, Kurseong, and Julpigorec. In Bogra and Sherepore there was no general revision of assessment, but there were enhancements of the tax in certain cases. The result of the revision in Pubna, Serajungo, and Kurseong was an increase of Rs. 424, Rs. 114, and Rs. 774 respectively in the annual demand of the tax on persons occupying holdings within the municipalities. In Serajungo the revision was undertaken with a view rather to equalize the incidence of assessment than to realize increased revenue.

42. In the Dacca Division a revision was made of the tax on persons in the municipalities of Naraingunge and Madaripore, the effect in both cases a decrease in the net demand. In Naraingunge this amounted to Rs. 120-12-6. In the Kishoregunge Municipality in the district of Mymensingh the assessment was revised with the result of an increase of Rs. 257-12 in the annual demand of the tax.

43. In the Patna Division a general revision of assessment was made in the first class municipalities of Chupra and Arrah. The result of the revision in both cases was an increase in the demand of the tax.

44. In the Bhagalpore Division a general revision of house-property in the Monghyr Municipality was undertaken during the year under report. The last assessment was made so long ago as the year 1869-70. The result of the

revision is reported to be a decrease of Rs. 2,131 in the nominal annual demand of the house-rate, and is attributed to the restriction of the municipal boundaries in 1875, and the destruction, about five years ago, by the encroachments of the river Ganges, of nearly the whole of a mohallah or section of the town called the Lal-Derwaza. There was, however, no real reduction in the municipal income, the actual collections being in excess of those of the previous year. The assessment of the Maldah Municipality was also revised during the year, and was fairly distributed among the rate-payers according to their circumstances. There was no increase or decrease made by the revision, but only an improvement in the collection of the tax. In the Kissenungunge union a revision of the assessment was made with the result of an increase of Rs. 337-8 in the demand of tax.

45. In the Chota Nagpore Division the assessment of the Hazaribagh Municipality was revised during the year, but the new assessment has come into effect since the close of the year.

46. *Fresh imposts levied during the year.*—During the year the provisions of the Bengal Municipal Act, 1876, relating to the levy of a tax on carriages, horses, and other animals, were extended to the Municipality of Jessore. Sanction was also given to the Commissioners of the Sasseram and Doomraon Municipalities in the Patna Division, to the levy of a fee, not exceeding that specified in section 134 of the Municipal Act, upon all carts kept or habitually used within the limits of the municipalities. In the case of Doomraon the orders took effect from the beginning of the current official year. Authority was also given during the year to the Commissioners of the Jajpore Municipality in the Orissa Division to register all carts kept or habitually used or let for hire within the municipality, and to charge a fee for such registration at rates not exceeding Rs. 4 per annum, or Rs. 2 per half-year.

Towards the close of the year sanction was accorded to the imposition by the Commissioners of the Hazaribagh Municipality of a tax on all carriages that are kept or habitually used within the municipality. Sanction was also given to the levy of a fee for the registration of carts in this municipality.

47. *Rectification of Municipal boundaries.*—During the year under report a proposal was submitted by the Commissioner of the Burdwan Division, at the instance of the Magistrate of Hooghly, for the transfer of a village called Mohesh Mulliekpara from the second class municipality of Kotrung to the first class municipality of Serampore. This village was four miles distant from the nearest point of the Kotrung Municipality, and the whole of the intervening tract of country was within the jurisdiction of the Serampore Municipality. Its isolated position was to a certain extent anomalous, and to remedy this it was proposed to amalgamate it with the Serampore Municipality. The proposal was agreed to by the Municipal Committees of both the towns of Kotrung and Serampore, and since the close of the year it has received the sanction of Government.

Since the withdrawal of troops from the cantonment at Berhampore and its virtual abolition as a military station, it has been deemed advisable to include it within the municipal limits of the town of Berhampore, in order to provide for its conservancy and to legalize the assessment of municipal taxes upon the inhabitants. These arrangements received the sanction of Government with effect from 1st April 1882.

On the 15th November 1881 the Commissioner of Patna submitted a proposal for the inclusion within the limits of the Patna Municipality of two tracts of country lying on the south and west of the town. The first tract contains a considerable bazar, and includes the serai or rest-house for pilgrims and other passengers to and from Gya. The management of this building is in the hands of the Municipal Commissioners of Patna. Since, however, the tract lay outside municipal limits no control could be exercised over the conservancy of the market, nor was there any safeguard against the pollution of the water of the tanks. To enable the Commissioners to provide for the due supervision of these matters, it was recommended that this tract should be included within the municipality, and the sanction of Government was given to the proposal on the 14th December 1881. The second of these two tracts has, however, not been included in the municipality, as on local enquiry, it was ascertained that the majority of the inhabitants of the place are cultivators or agricultural labourers.

48. *Income.*—The following statement shows the receipts of the different classes of municipalities, unions, and stations during the year 1881-82 as compared with the previous year:—

Income.

HEADS OF RECEIPT.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		Others in the interior of the province.									
	1880-81.		1881-82.		1880-81.		1880-81.		1881-82.		1880-81.		1881-82.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. AMENDED TAXES—														
a.—Conservancy cess	1,25,989	1,40,882	47,183	54,574	28,020	41,308	.....	6	.....	.....	.....	.....	2,01,006	2,28,472
b.—Licenses on trades	.....	1,024	4,900	.....	432	.....	21	19	.....	.....	.....	.....	5,116	1,475
c.—Tax on persons according to circumstances and property	.....	.....	.....	.....	.....	22,888	4,65,768	4,92,682	1,14,217	94,572	.....	.....	5,79,968	6,12,807
d.—Tax on owners according to the yearly value of houses and lands owned by them	1,10,816	1,38,172	1,20,729	1,21,620	4,16,650	4,43,030	304	3,680	.....	.....	10,404	17,149	7,83,088	8,23,008
e.—Lighting tax	.....	.....	20,876	30,688	34,119	62,820	26,454	46,036	727	1,518	830	1,094	1,38,439	1,51,234
f.—Tax on carriages and animals	44,416	41,618	9,253	16,214	44,119	82,820	20,080	46,517	216	644	.....	.....	1,32,567	1,53,998
g.—Tolls on roads and at ferries	.....	5,127	189	176	1,02,363	10,212	20,080	46,517	216	644	.....	.....	.....	.....
II.—OTHER TAXES—														
a.—Fees on musical processions	.....	.....	.....	.....	1,210	2,011	.....	.....	.....	.....	.....	.....	1,210	2,011
b.—Latrine fees	.....	.....	.....	.....	.....	1,307	.....	.....	.....	1,523	.....	.....	.....	2,829
c.—Tax on rice-stalls	.....	.....	.....	.....	.....	.....	.....	326	.....	.....	.....	.....	.....	326
d.—Fishery tax	.....	.....	.....	.....	.....	.....	.....	.....	.....	435	.....	.....	.....	435
e.—Tax on coal and stone and brick and lime kilns	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	628	680	628	680
III. Miscellaneous receipts	73,121	90,507	17,545	25,680	1,37,307	2,08,379	86,765	1,32,945	18,274	15,818	8,806	5,300	3,85,006	4,87,738
IV. Loans	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	600
V. Deposits and advances	.....	.....	23,424	.....	610	1,670	.....	684	.....	.....	.....	150	.....	20,604
Total	4,78,185	5,38,185	2,29,301	2,43,056	7,29,349	8,71,355	6,27,021	7,46,673	1,33,463	1,12,300	20,644	22,530	22,08,064	23,31,360

It will be seen from the above statement that the total municipal revenue of the province exceeded that of the previous year by Rs. 3,25,286. The increase is shared by all classes of municipal institutions, except unions where the decrease is attributable to the falling off in numbers. The increase was distributed as follows:—

	Rs.
In the Suburban Municipality	65,003
In the Howrah Municipality	14,268
In other first class municipalities	1,41,906
In second class municipalities	1,23,652
In stations	1,611
Total amount of increase	3,46,440
Deduct the amount of decrease in unions	21,154
Total net increase	3,25,286

As regards the various sources from which the municipal revenue is derived, it will be seen that an increase has occurred under almost every head. The following table gives the exact increase under each head:—

Heads of receipt	Amount of increase.
Rs.	
Conservancy cess	37,468
Tax on persons	32,952
Tax on owners according to value of holdings	40,881
Lighting tax	794
Tax on carriages and animals	12,595
Tolls on roads and at ferries	20,808
Fees on musical processions	792
Latrine fees	2,529
Tax on rice-stalls	326
Fishery tax	435
Miscellaneous	1,52,128
Loans	600
Deposits and advances	26,668
Total	3,28,976

On the other hand there was a decrease under the following heads:—

	Ra.
License on trades	3,641
Tax on coal and stone and brick and lime kilns ...	49
Total ...	3,690

49. In the revised forms of accounts prescribed by the Government of India, many new headings have been introduced, and it would therefore be neither convenient nor useful to institute detailed comparisons between the receipts and expenditure of 1881-82 and those of previous years. The reasons for the fluctuations of some of the principal items are however given.

50. The increased receipts under the head of *Conservancy Cess* were due partly to more careful collection of the demand and partly to the extension of the area of operation of the House Scavenging Act VI (B.C.) of 1878 in certain municipalities.

51. The increase under the head of *Tax on Persons* was distributed between first and second class municipalities in the proportion noted in the margin. There was a decrease of Rs. 18,945 under this head in unions. The increase in first class municipalities is nominal, and is due to an error in the mode of crediting the receipts from this tax in previous years. This mode of taxation prevails only in two first class municipalities, viz. Rampore Beaulah and Arrah. The increase in second class municipalities was distributed over almost all the divisions as shown below—

	Ra.	Amount of increase.
		Ra.
In the Burdwan Division	2,991	
„ Presidency „	18,973	
„ Dacca „	4,952	
„ Patna „	2,508	
„ Bhagulpore „	157	
„ Orissa „	668	
„ Chota Nagpore „	701	
Total ...	30,050	

There was, on the other hand, a total decrease of Rs. 3,736 under this head in the Rajshahye and Cooch Behar and Chittagong divisions as shown in the margin. The increase in the Burdwan Division was due to the collection of outstanding balances, and the revision of the assessments, and in the Presidency Division to the adoption of vigorous steps for the collection of the tax. In the Dacca Division it was mainly owing to the creation of the new municipality of Goalundo. The increases in other divisions are principally due to ordinary fluctuations in the collections. The decrease in the Rajshahye and Cooch Behar Division was nominal, as the tax raised in Kurseong has been shown under the head of Tax on Houses and Lands. The decrease under this head in unions was due to the abolition of several unions during the year.

52. There was an increase of Rs. 40,881 under the head of *Tax on Owners*. The statement in the margin shows the manner in which the increase was distributed. It was chiefly due to the collection of the large balance that remained outstanding at the close of 1880-81, in consequence of the collecting establishment having been employed for a portion of that year on Census work. The creation of the union of Pooree into a first class municipality also contributed to the increase.

	Ra.
In the Suburban Municipality	8,383
In Howrah	901
In other first class municipalities	27,886
In second class municipalities	3,086
In stations	655
Total ...	40,881

53. There was a gross increase of Rs. 15,966 in the *Tax on Carriages and Animals*, and a gross decrease of Rs. 3,371, the net increase being Rs. 12,595. The decrease took place in the Suburbs, and is due to the smaller number of carriages and horses for which licenses were taken out during the year. The extension of the tramway to Kalighat enabled many persons to give up their private carriages. The increase was distributed in the manner stated below—

	Rs.
In Howrah	935
In other first class municipalities	8,774
In second class municipalities	5,602
In unions	491
In stations	164
Total	15,966

The bulk of the increased receipts under this head in first class municipalities took place in Santipore, Jessore, Rampore Beaulah, Gya, Bhagulpore, and Purneah. In Appendix A will be found a statement showing the number of carriages and animals licensed during the year under report in first class municipalities.

54. The income from *Tolls at Ferries* showed an increase of Rs. 20,808 over that of the previous year. The bulk of the increase (Rs. 20,608) occurred in second class municipalities. This increase is due to an order passed by the Lieutenant-Governor in June 1881, by which municipalities were permitted to appropriate the receipts from ferries situated within their limits. There are now altogether 115 ferries in Bengal situated wholly or partly within municipal limits.

55. There was an increase of Rs. 1,52,128 under the head of *Miscellaneous*. To some extent this was due to an alteration of the forms of account by which a greater number of items has been included under the general heading "Miscellaneous Receipts." The sources of income which are now classed under this head are:—

	Income in 1881-82.
	Rs.
1. Realizations under special Acts	45,492
2. Proceeds of lands	5,698
3. Income from markets, (rents, fees, sale of refuse, &c.)	38,016
4. Conservancy and road cleaning (fees, sale proceeds of night-soil, street, refuse, &c.)	2,923
5. Municipal fines	48,088
6. Payments for municipal services rendered to individuals	36,509
7. Grants-in-aid from provincial or local funds	72,568
8. Sundries (rent of municipal lands, receipts from public gardens, &c.)	2,38,529
Total	4,87,733

The increase was also partly due to the greater activity displayed by the municipal staff throughout the province in the realization of municipal dues. The item No. 7 in the above list requires a more detailed notice. It is made up of grants to the following municipalities:—

Amount of grant.	Paid for what purpose.
Rs.	
Darjeeling 7,380	Paid from the Darjeeling Improvement Fund for repairing and improving the Locknaghur road, for compensation to owners of huts on the Lebong and Calcutta roads, and for other purposes.

Amount of grant.			Paid for what purpose.
Rs.			
Patna	...	27,157	This amount was granted by Government from the Provincial and Wahnsee Funds for the construction of a road and police-station, and for the improvement of a tank.
Gya	...	12,005	This amount was paid from the Gya Pilgrim Lodging-house Fund for the following purposes:—Rs. 5,500 for the general conservancy of the town, Rs. 4,505 for the improvement of drainage, Rs. 2,000 for carrying out the Latrines Act VI (B.C.) of 1878 in consideration of the exemption of licensed lodging-houses from payment of fees under the Act.
Bhuddressur	...	401	Grant made by Government to meet extra expenditure on account of police.
Naihatti	...	2,300	Granted by the District Road Cess Committee of 24 Pargunnahs for the improvement of the drainage of the town.
Dinagapore	...	15,000	This amount was granted by Government in 1878-79 and 1880-81 for the improvement of the drainage of the town. It has been exhibited in the accounts of the municipality for the year under report by order of Government.

56. During the year Government made a special grant of Rs. 7,000 to the Kursong Municipality for water-works; but the amount was not drawn when the year closed, and it has not therefore been shown in the accounts appended to this report.

57. The following statement shows the urban population, and the municipal income and expenditure of the province during the past 11 years:—

Year.	Population within municipal limits.	Income.		Expenditure.	
		Rs.		Rs.	
1871-72	...	2,820,219	16,31,372	15,30,152	
1872-73	...	2,865,213	17,44,822	17,04,878	
1873-74	...	2,916,770	17,19,888	17,16,432	
1874-75	...	2,830,544	18,09,912	17,99,184	
1875-76	...	2,868,385	18,56,693	18,78,261	
1876-77	...	2,883,195	18,99,288	18,56,640	
1877-78	...	2,883,155	20,26,420	19,98,934	
1878-79	...	2,894,050	21,14,824	21,34,403	
1879-80	...	2,914,358	22,07,869	22,59,179	
1880-81	...	2,966,001	22,08,054	21,62,928	
1881-82	...	3,005,029	25,23,340	25,11,105	

It will be seen from the above statement that the municipal revenue of the province shows a steady tendency to expand. In the year 1873-74 there was a little fall, but it was a year of drought, and the attention of local authorities was devoted more to the relief of distress than to the realization of revenue. It may be hoped that the introduction of the elective system, and the greater responsibility and power which will be imposed upon the people, will ultimately tend to develop other sources of revenue, and conduce to greater economy in expenditure.

58. *Incidence of Municipal Tax.*—The incidence of taxation per head of population was ten annas and eight pie. The incidence of total municipal income from all sources per head of population was 13 annas and five pie.

59. *Total sum available.*—The net credit balance of the previous year, after deduction of the deficit balances of that year, amounted to Rs. 4,83,599, which, added to the income of the year under report, gave a total sum of Rs. 30,16,939 available for expenditure. The total expenditure during the year amounted to Rs. 25,11,405, as shown below, and the balance at the close of the year, after adjustment of a deficit balance of Rs. 6, was Rs. 5,05,534.

80. *Expenditure.*—The following table shows the various heads of expenditure in municipalities, unions, and stations during the year:—
* *Expenditure.*

HEADS OF EXPENDITURE.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		Others in the interior of the province.									
	1880-81.	1881-82.	1880-81.	1881-82.	1880-81.	1881-82.								
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. General establishment, including collection charges ...	51,166	46,638	21,500	23,045	66,005	76,456	72,709	84,807	17,967	18,063	9,926	2,850	2,74,573	2,67,690
2. Public safety—														
(a)—Establishment and appliances for extinguishing fires ...	.....	10,900	.....	4,387	.....	.....	.....	141	.....	.....	.....	.....	.....	15,423
(b)—Establishment and appliances for lighting ...	23,786	25,807	30,630	30,891	17,003	18,691	2,962	4,719	12	242	19	43	53,885	90,293
(c)—Police and its contingencies ...	75,678	79,159	34,794	35,012	1,77,756	1,55,535	1,97,606	1,07,966	65,899	65,309	2,741	2,816	5,64,280	5,55,635
3. Public health—														
(a)—Registration of births and deaths ...	1,402	1,335	.....	.....	832	827	953	831	290	229	.....	.....	3,357	3,222
(b)—Buildings, slaughter-houses, latrines ...	.....	.....	360	.....	11,470	16,617	8,266	10,099	450	1,020	1,246	80	21,716	27,355
(c)—Repairs to markets, dispensaries ...	.....	.....	.....	.....	.....	2,600	.....	3,300	.....	10	.....	270	.....	6,130
(d)—Maintenance of medical institutions ...	5,656	3,770	5,105	2,744	51,058	52,679	33,016	87,542	1,114	796	151	225	74,960	77,663
(e)—Vaccination establishment ...	.....	2,801	.....	785	.....	9,279	.....	3,114	.....	827	.....	85	.....	10,101
(f)—Water-works establishment and repairs ...	1,255	.....	.....	.....	22,908	18,114	8,572	9,827	831	1,152	67	199	30,653	22,979
(g)—Establishment and appliances for watering roads ...	15,069	16,422	7,322	7,781	13,028	14,193	5,305	3,749	375	543	360	172	37,540	42,000
(h)—Road-cleaning establishment, &c. ...	.....	24,050	.....	47,174	.....	44,181	.....	14,905	.....	1,224	.....	903	.....	1,42,407
(i)—Conservancy ...	1,40,297	1,08,874	65,901	73,410	1,46,371	1,20,836	70,411	71,492	16,504	14,367	6,830	6,063	4,35,230	4,04,411
(j)—Drainage works ...	903	32,676	.....	2,780	15,901	49,642	19,803	77,941	1,227	1,716	436	22	37,869	1,63,568
(k)—Other measures—establishment for markets, slaughter-houses, public gardens ...	.....	.....	635	513	6,061	6,411	7,466	2,658	2,900	1,714	24	.....	17,022	11,295
4. Public instruction ...	8,000	8,000	1,500	1,021	7,033	6,377	13,054	13,012	715	914	761	22	26,102	25,849
5. Public conveniences—														
(a)—Public works, roads, establishment, &c. ...	91,462	1,18,277	42,843	3,531	1,64,549	1,99,807	1,00,210	1,37,428	15,532	5,804	5,171	5,817	4,22,638	4,75,724
(b)—Survey of land ...	.....	.....	.....	.....	.....	.....	.....	182	.....	104	.....	.....	.....	236
(c)—Other charges (printing, rewards, &c.) ...	.....	4,020	.....	.....	.....	8,739	.....	10,090	.....	679	.....	.....	.....	26,117
6. Contribution to local or provincial funds ...	.....	.....	.....	.....	618	1,170	2,814	5,625	.....	5,380	.....	.....	2,028	8,000
7. Debt—														
(a)—Loans, instalments paid during the year ...	.....	.....	.....	.....	6,640	24,644	7,508	10,235	.....	.....	.....	.....	14,408	24,933
(b)—Interest ...	.....	.....	.....	.....	6,171	6,080	827	836	.....	.....	.....	.....	6,698	6,718
(c)—Deposits and advances ...	.....	31,877	.....	.....	.....	5,372	.....	710	.....	57	.....	.....	.....	38,009
8. Miscellaneous ...	30,646	9,828	11,807	6,905	39,854	24,022	33,506	19,828	8,346	4,238	1,629	1,765	1,23,004	70,494
Total ...	4,54,423	6,38,547	2,23,500	2,41,408	7,87,082	6,82,516	6,83,217	7,16,343	1,82,813	1,71,700	21,851	21,700	27,03,990	26,11,400

61. The expenditure		amounted to Rs. 25,11,405 against Rs. 21,82,928 in the previous year, showing an increase of Rs. 3,48,477. The increase occurred in first and second class municipalities as shown in the margin. On the other hand there was a decrease of Rs. 20,600 in unions and stations.
	Amount of increase.	
	Rs.	
Suburbs of Calcutta	84,125	
Howrah	17,960	
Other first class municipalities	1,44,836	
Second class municipalities	1,22,128	
Total	3,69,077	

The heads of charge under which increased expenditure was incurred, and the amount of increase, are shown below—

	Amount of increase.	
	Rs.	
General establishment, including collection charges	13,317	
Establishment and appliances for extinguishing fires	15,428	
Ditto ditto for lighting	6,408	
Police	1,349	
Buildings	5,610	
Repairs to markets and dispensaries	6,186	
Maintenance of medical institutions	2,683	
Vaccination establishment	10,101	
Road-watering	4,720	
Road-cleaning	1,42,407	
Drainage works	1,25,689	
Roads	41,892	
Survey of land	286	
Other charges	24,117	
Contribution to local or provincial funds	5,057	
Installments of loans repaid	20,525	
Interest	20	
Deposits and advances	38,009	
Total	4,66,804	

There was a decrease of expenditure under the following heads :—

	Amount of decrease.	
	Rs.	
Registration of births and deaths	135	
Water-works	5,57	
Conservancy	51,109	
Other measures for protection of public health	5,726	
Public instruction	243	
Miscellaneous	55,540	
Total	1,18,327	

62. General establishment and collection charges.—		During the year under report the cost of establishment proper was less than that of the previous year in all classes of municipal institutions; but on the other hand there was a general increase of the charges on account of collection, as will be seen from the table in the margin. The increase under							
		Cost of establishment.				Collection charges.			
		1880-81.	1891-92.	Increase.	Decrease.	1880-81.	1891-92.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
First class municipalities.	...	1,21,023	96,521	...	24,502	19,839	49,680	29,782	...
Second class municipalities.	...	47,871	29,489	...	18,382	24,928	54,818	29,880	...
Unions	...	13,472	2,801	...	10,671	4,516	12,282	7,767	...
Stations	...	2,721	1,464	...	1,257	203	805	690	...
Total	...	1,85,087	1,30,275	...	54,812	49,486	1,17,615	68,129	...

the latter head is due to the more thorough separation of the collecting agency from the office establishment, and to the inclusion of the cost of audit of municipal accounts by the Examiner of Local Accounts under section 73 of Act V (B.C.) of 1876.

63. *Establishment and appliances for extinguishing fires.*—This is a new head of charge inserted in the revised forms. In previous years the expenditure on this account used to be shown under the head "Miscellaneous." The bulk of the expenditure was incurred in the Suburbs of Calcutta and Howrah under Act V (B.C.) of 1879. The Town and Suburbs of Calcutta possess a joint fire-brigade. The Howrah Municipality has a separate fire-brigade of its own. Under section 25 of the Act, the cost of the Calcutta and Suburban fire-brigade establishment is paid by the Calcutta and the Suburban Municipalities in the proportion of seven-tenths by the Corporation of Calcutta and three-tenths by the Commissioners of the Suburban Municipality; but in no case does the contribution of the Suburban Municipality exceed the sum of ten thousand rupees. This apportionment of the charge has been found to be inequitable. The receipts from licenses to jute warehouse owners in the town were insufficient to cover the seven-tenths of the cost of the fire-brigade which the Calcutta Municipality has to pay, the consequence being that in the past year the Municipality had to meet the deficit from its general revenues. In the Suburbs, on the other hand, though the rates of license fees are 50 per cent. lower than in Calcutta, the receipts were sufficient to cover the three-tenths of the fire-brigade charges, and to leave a considerable surplus. A Bill to revise these proportions, and to provide for the amalgamation of the Calcutta fire-brigade with that of Howrah was introduced into the Bengal Legislative Council at the beginning of the late session. It was passed by the Council on the 21st March, and is now awaiting the sanction of the Governor-General in Council.

64. During the year 1881-82, 26 fires occurred in the Suburbs, in which property to the value of Rs. 4,53,539 was destroyed. The principal fire occurred on the 13th December 1881, in the premises of the Chitpore Hydraulic Press. The house and machinery, with ten thousand bales of jute, were destroyed, causing a loss of Rs. 4,50,000.

65. In Howrah 30 fires took place during the year, and the amount of property destroyed was estimated at Rs. 1,51,303. The principal fire occurred on the 21st February 1882 in the press-house of the Ghosorey Nasmyth's Press, when property to the value of Rs. 1,50,000 was consumed.

66. The only towns in the interior in which fire-brigades have been organized are Bankoora and Bishenpore. During the hot season of 1879, in consequence of the occurrence of serious fires in the town and vicinity of Bankoora, the local community under the guidance of the District Magistrate formed themselves into a fire-brigade for mutual aid and protection. The movement received the cordial support of the Municipal Committee, and was aided by them with funds for the purchase of apparatus and tools for extinguishing fires. During the year under report the strength of the Bankoora fire-brigade amounted to 1,676 men, including officers. These are all volunteers, and are divided into 20 companies. They are regularly drilled and taught to act in concert in emergencies. There were ten fires in the town during the year, in extinguishing all of which the volunteers assisted with their fire-engine and tendered valuable service. The Bishenpore fire-brigade was organized in 1881. Its strength consists of 181 men, including officers. There were three fires in the town during the year, and all of these were extinguished by the efforts of the brigade.

67. *Lighting.*—The only municipalities under Act V (B.C.) of 1876 in which the streets are lighted to any appreciable extent are Howrah and the Suburbs of Calcutta. In both these towns some of the principal thoroughfares are lighted with gas. In Howrah a separate lighting-rate is levied under the provisions of Act V (B.C.) of 1873. Under this Act the Municipal Commissioners are empowered, with the sanction of the Local Government, to extend from time to time the area to be lighted with gas, and to levy rates for the purpose. The only other towns in the interior in which expenditure exceeding a thousand rupees was incurred for lighting, were Burdwan, Hooghly, Berhampore, Dacca, Patna, Gya, and Mozufferpore. In all of these oil lamps are used, and it is questionable whether the advantages gained are more than nominal.

68. *Police.*—The expenditure on account of police amounted to Rs. 5,55,635 against Rs. 5,54,286 in the previous year, showing an increase of Rs. 1,349. The increase was due to the issue of new clothing in some of

the municipalities. As stated in paragraph 64 of the report for 1880-81, all municipalities under Act V (B. C.) of 1876, with the exception of Howrah and the Suburbs of Calcutta, have been relieved from the beginning of the year 1882-83 from this charge, which was a heavy burden upon their revenues.

69. The following statement shows the strength of the municipal police during the year 1881 as compared with the previous year:—

YEARS.	Inspectors.	Sub-Inspectors.	Head-constables.	European constables.	Constables.	Chowkidars not enrolled under Act V of 1861.
1880	3	17	354	2	5,971	26
1881	4	18	360	1	5,701	26
Increase	1	1	6	—	270	—
Decrease	—	—	—	1	170	—

The increase of two men in the superior grades of the service took place in the districts of Burdwan and Midnapore. The reduction in the lower grades was due to the abolition of the unions mentioned in paragraph 31. The percentage of men in the force able to read and write is given below—

Sub-Inspectors	94 per cent.
Head-constables	67 "
Constables	11 "

One head-constable and 488 constables were under instruction when the year closed. All the Inspectors in the municipal police were educated men.

70. The Suburban Police is enrolled under Act II (B.C.) of 1866, and is under the Commissioner of Police, Calcutta. The following statement shows the constitution of the force during the year 1881:—

URBANA.		UN-COUNTRY MRS.		TOTAL.	
Native officers.	Constables.	Native officers.	Constables.	Native officers.	Constables.
30	75	13	530	43	605
105		543		648	

71. *Maintenance of medical institutions.*—There was a slight increase of expenditure under this head in second class municipalities. The bulk of the increase occurred in the Burdwan, Patna, and Bhagalpore Divisions. The difference under this head in other classes of municipal institutions was very slight, and does not need separate notice. The effect of the order of 20th February 1882, by which the charges hitherto borne by Government on account of dispensaries and hospitals were transferred to municipalities in lieu of the cost of police, will be shown in the next report.

72. *Vaccination.*—In the forms of account now superseded, there was no separate column for exhibiting the expenditure under this heading. The charges were formerly included in the charge for sanitary and charitable establishments. In the table below is shown the results of vaccine operations carried out during the year in municipalities and dispensaries:—

Number of municipalities in which vaccinators were employed.	Number of vaccinations.	TOTAL NUMBER OF PERSONS VACCINATED.		PERCENTAGE OF SUCCESSFUL CASES.	
		Males.	Females.	Primary.	Re-vaccination.
122	126	27,454	27,546	92.90	54.90
		54,000			

The results obtained in Howrah, Nuddea, Rajshahye, Darjeeling, Furreedpore, Backergunge, Tipperah, Patna, and Mozufferpore were reported to be satisfactory.

73. The Compulsory Vaccination Act, V (B.C.) of 1880, was introduced during the year into the towns of Rungpore, Rampore Beaulah, Soory, Hooghly and Chinsurah, Pubna, and Bogra. Since the close of the year it has also been extended to Howrah. It is reported that no difficulty has been anywhere experienced in working the Act. The people in most cases yielded to simple persuasion, and in the few instances where they proved refractory the issue of a summons was almost always effectual.

74. In the Suburbs of Calcutta the vaccinators attended the appointed vaccine stations every day for about two hours, but the number of applicants for vaccination was only 808. Home vaccinations were also carried on, and numbered 992. A fee of four annas was charged on each home vaccination. The total amount of fees realized was Rs. 248. In the town of Hooghly, four vaccine depôts were opened, dates and hours for operations fixed, and notices issued. At Rampore Beaulah the scheme was systematically carried out at appointed vaccine stations. Home vaccinations were also performed, and a sum of Rs. 47-12 was realized as fees and credited to the municipality.

75. In addition to their ordinary work, the vaccination establishment was employed during the year in making sanitary inspection of villages. The Superintendents of the Metropolitan, Darjeeling, Eastern Bengal, Behar, Sonthal Pergunnahs, and Ranchi Circles, and their subordinates, performed this duty during the year, and the subjoined table shows the result—

CIRCLES.	INSPECTIONS MADE BY—			
	Superintendents.	Deputy Superintendents.	Inspectors.	Head vaccinators.
Metropolitan	106	44	...	...
Darjeeling	4	76	383	...
Eastern Bengal	4	8	4	11
Behar	10	...	...	28
Sonthal Pergunnahs ... ..	...	8	...	...
Ranchi	0	7	22	...

76. *Water-supply.*—The expenditure under this head shows a falling off of Rs. 5,574. The decrease was chiefly in Darjeeling, where the water-works were completed during the previous year. It is reported that the water-supply of the station is now both ample and good. The water is brought into the town in two lines of pipes, one running from springs on Senchat and the other from a spring just below Jullapahar.

77. The expenditure under this head in the Dacca Municipality shows an increase of Rs. 4,392. It was due to the construction of a building for the residence of the Mechanical Engineer in charge of the pumping-station. The water-supply of this town is now fairly good. The water is raised by steam-power from the river Boorigunga, about 95,000 gallons of filtered water per diem being supplied through pipes extending over 8½ miles. Since the close of the year the Commissioners have been permitted to borrow in the open market a sum of Rs. 1,00,000 for the purpose of extending the water-supply.

78. The Commissioners of the Burdwan Municipality have also applied for permission to raise a loan of Rs. 1,00,000 for the purpose of carrying into effect a scheme of water-supply in that town. It was at first proposed to supply fresh and wholesome water from the river Damoodah by means of an open channel from the Banka Nullah, a tributary of that river, and thence through a series of large tanks accessible to the greater part of the town. This scheme has, however, been abandoned on further consideration, and it is now proposed to pump water from the Banka Nullah, filter it, and then distribute it by steam pressure through iron pipes and hydrants situated in different parts of the town. The cost of the proposed works has been

estimated at Rs. 2,86,600. The Maharajah of Burdwan has signified his willingness to contribute Rs. 50,000 towards the work, and an equal amount has been promised by the Lieutenant-Governor in aid of the project. The application of the Municipality was submitted to the Government of India for sanction under Rule X of the rules under the Local Authorities Loan Act XI of 1879. The necessary sanction has recently been received.

79. The Commissioners of the Bhagulpore Municipality are also desirous of raising a loan of Rs. 72,000 for the construction of water-works. Their scheme provides for a daily supply of 320,000 gallons of filtered water from the Ganges to the part of the town which is most thickly populated. The cost of the scheme is roughly estimated at Rs. 1,83,000. Of this amount, it is expected that Rs. 61,000 will be raised by private subscriptions. The Government of Bengal has promised to contribute Rs. 50,000, and the remaining Rs. 72,000 are to be raised by a loan. The application of the Municipality is still under consideration.

80. The question of the extension of the Calcutta system of water-supply to the Suburbs was not finally decided when the year closed. The Municipal Commissioners have been asked to come to a speedy determination on the subject.

81. *Conservancy and bustee improvement.*—The outlay under this head was less by Rs. 61,109 than that of the previous year. The decrease, however, is only apparent, as the expenditure on road-cleaning, &c., which was hitherto included under this heading, has been separately shown in this report. If, therefore, the disbursements on this account be considered as a part of conservancy, the expenditure in 1881-82 is seen to have exceeded that of the previous year by Rs. 91,298.

82. The conservancy provisions contained in Part VII of the Municipal Act, or portions of them, were extended during the year to the following municipalities:—

- | | |
|--------------------|-----------------|
| 1. Baidabatty. | 8. Kurseong. |
| 2. Culna. | 9. Naraingunge. |
| 3. South Suburban. | 10. Durbhunga. |
| 4. Kushtea. | 11. Behar. |
| 5. Coomerkhally. | 12. Roilgunge. |
| 6. Lalbagh. | 13. Cuttack. |
| 7. Bogra. | 14. Pooree. |

83. Part IX of the Municipal Act, which provides for the establishment and regulation of public markets, was extended to the municipalities of Behar in the district of Patna and Nattore in the district of Rajshahye.

84. Bye-laws were framed by the Municipal Commissioners and confirmed by the Lieutenant-Governor for the following municipalities:—

- | | |
|-------------------------|------------------|
| 1. Ranigunge. | 6. Noakholly. |
| 2. Bankoora. | 7. Patna. |
| 3. Hooghly & Chinsurah. | 8. Mozafferpore. |
| 4. Rungpore. | 9. Durbhunga. |
| 5. Nussacerabad. | 10. Bhagulpore. |

11. Pooree.

85. During the year Act VI (B.C.) of 1878, which provides for the cleansing of all private and public latrines within first class municipalities, was extended to the municipalities of Sorampore, Midnapore, Kishnaghur, Rampore Beaulah, Purneah, and to further portions of Comillah. It is proposed to incorporate this Act in the new Municipal Act.

86. The statement in Appendix B shows the strength of the conservancy and latrine establishments employed during the year 1881-82 in first class municipalities.

87. In the Burdwan Division the conservancy of the town of Burdwan continued to be efficiently supervised. The streets and drains are daily swept and cleaned, and the offal from slaughter-houses removed to municipal trenching grounds. There are ten pairs of public latrines in the town. The night-soil from these and from 1,500 private houses, besides the palace of the Maharajah and the premises of the Railway Company, removed and buried once every day.

88. In Midnapore the roads and lanes are swept every morning by the conservancy coolies, and the refuse is used for filling up holes and ditches in the town. There are six latrines for males and two for females. One mehter is attached to each male and one mehtrani to each female latrine, and are required to live in houses built close to the latrines. The Municipality acquired during the year three pieces of land at a cost of Rs. 1,067 for the purpose of burying the night-soil of the town.

89. In the Hooghly and Chinsurah Municipality the roads and streets are daily swept by the conservancy cartmen, and the sweepings utilized in filling up pits and low lands. Dhangur coolies are employed to cleanse the public drains, and also to repair the unmetalled roads. There are 11 public latrines and two urinals. The night-soil is removed every day by mehters within fixed hours in wooden tubs to places set apart for its burial, and there buried in trenches previously dug for the purpose.

90. In the Serampore Municipality the conservancy work was fairly well carried out, and the arrangements for the removal of night-soil were efficiently supervised by the overseer under the direction of the Vice-Chairman. A piece of land, measuring a little more than three beegahs, was acquired by the Municipality for trenching purposes. During the year the Commissioners devoted much attention to the improvement of *bustees*. One *bustee*, which was on a Government estate, was cleared and re-constructed in regular lines round open squares, with wide roads for the passage of scavenger carts. Other *bustees* were also taken in hand, but the improvements had not been completed when the year closed. The Commissioners of this Municipality have since the close of the year applied for permission to raise a loan of Rs. 20,000 for the purpose of improving the municipal market of the town. This scheme is not only desirable in itself, but also notes out hopes of a considerable profit from a financial point of view. The application has been submitted to the Government of India for sanction.

91. In Utterparah the street sweepings were used in filling up filthy tanks, ditches, and cess pools. The work of removal of night-soil from private premises is not at present undertaken by the Municipality, but it is reported that the Commissioners have appointed a sub-committee to report on the subject. There is only one public latrine and one trenching ground belonging to the Municipality.

92. In the Howrah Municipality the conservancy establishment, besides performing the ordinary conservancy work of the town, viz. sweeping all the roads and drains of the town every day, and removing the sweepings and other nuisances, undertook the work of cleansing private tanks, trimming trees overhanging roads, drains and tanks, removing encroachments upon roads and drains, while the superior staff was employed in enquiring into and reporting upon petitions for building houses, huts, boundary walls, or culverts for making excavations, for licenses for dangerous and offensive trades, and putting up scaffoldings and depositing building materials on roads, and the like. During the year two foul tanks and six hollows were filled up, and one piece of low land was raised by the street sweepings. Twelve thousand one hundred and forty-eight tons of night-soil were removed and buried in trenches. There were six plots of land for this purpose, containing 77 beegahs. Experiments for cultivating these grounds were continued during the year, but they did not prove very successful. The attention of the Commissioners was also devoted to the improvement of the sanitary condition of over-crowded blocks of huts. During the year eight of these hamlets were cleared and reset, and a mile and a half of roads constructed through them. The total outlay in carrying out these improvements amounted to Rs. 1,649, and the money was in course of realization from the proprietors when the year closed.

93. In the second class municipalities of this division the only sort of conservancy work that was performed was sweeping the main streets. No regular arrangements exist in any of them for the removal and disposal of night-soil. In Baidyabatty, however, there are four public latrines, three of which are masonry structures, provided with galvanized iron buckets, and are divided into separate compartments for males and females.

94. In the Presidency Division, the work of the conservancy and night-soil departments of the Suburban Municipality was done by contract. The

system was introduced during the previous year. The conservancy contractor is bound, in return for an annual payment of Rs. 33,000, to cause to be swept every day such streets as are mentioned in a schedule attached to his contract, and to remove all sweepings, garbage, and carcasses from the streets within such hours as the Commissioners may from time to time appoint. The refuse is carted to such spots as the Commissioners appoint or permit, and is there utilized in filling up noxious tanks and raising low lands. It is reported that on the whole the system worked satisfactorily.

The contractor for the removal of night-soil receives an annual payment of Rs. 82,500. For this sum he supplies all necessary labour, rolling stock, livestock, and plant required for the removal of soil from 24,000 privies. It is reported that, owing to insufficient supervision, this work is not so efficiently performed as could be wished.

There are in the Suburbs a large number of public and common latrines. Of these 39 belong to private individuals or landowners, 20 to the Canal Department, and five to the Municipality.

95. In the matter of *bustee* improvement the progress made in the Suburban Municipality was very satisfactory. The reclamation of the seven villages named in the margin was undertaken during the year. All these villages were situated in low, undrained lands, full of filthy ponds and waterholes, and the dwelling-houses in them were hovels of the very worst description.

They have now been raised and properly drained. New roads have been constructed intersecting them in all directions for the passage of conservancy carts and for the convenience of the people. The old, filthy, and dilapidated huts have been replaced by lines of good wattle and dab-houses with red tiled roofs, and in some instances, brickwork foundations, built in blocks with spaces between for perflation of air and free access of the sweepers. Each *bustee* has also been provided with new and improved common latrines constructed of masonry, artificial stone, and corrugated ironwork, and the old offensive privies have been removed.

Vigorous measures were also taken during the year for the improvement of the *gowalla bustees*, or villages inhabited by milkmen and cow-keepers in the Suburbs. The most filthy quarters inhabited by the milkmen were in Bahir Mirzapore, Jogeejarah, and Wards' Institution-lane, Manicktollah. It is reported that these quarters have been cleared, and the cow-houses removed to more outlying parts of the Suburbs. There were 169 prosecutions against the owners of these filthy stables during the year, in 146 of which convictions were obtained, and fines to the amount of Rs. 4,112 were realized.

96. In Krishnagpur particular attention was paid to conservancy matters on account of the increased unhealthiness of the town. Three public latrines were constructed during the year, and additional night-soil-men were engaged for cleansing private latrines. The existence of well-privies adds to the unhealthy condition of the town, but the Commissioners are reported to be alive to the necessity of speedily closing them. The sanitary condition of Santipore is also not satisfactory. Well-privies are reported to be common in the town, and are seldom visited by melters for the purpose of removing their contents. The only conservancy work that is done is the removal of street rubbish and house sweepings deposited on roadsides. The conservancy arrangements of the town of Ranaghat are also very defective. There is no establishment employed for the removal of faecal matter and no public latrines. Well-privies are reported to exist in great numbers in the town.

In Jessore, the conservancy of the town is reported to have been well looked after during the year. There are six latrines and one urinal for the use of the public free of charge. The latrines are built in pairs for the two sexes and are washed once a day and coated with coal-tar when necessary. There are two trenching grounds containing $7\frac{1}{2}$ beegahs of land. One of the grounds is reported to be under cultivation.

In the second class municipalities in the Presidency Division, excepting the towns of Berhampore and Lalbagh, the conservancy arrangements are very meagre. In Berhampore the town is divided into five circles for purposes of conservancy. Each circle is provided with a couple of scavenger carts, and

- | | |
|--------------|-----------------|
| 1. Gomin | <i>bustee</i> . |
| 2. Sitaran | " |
| 3. Briedaban | " |
| 4. Malai | " |
| 5. Cossai | " |
| 6. Sethagan | " |
| 7. Ghoehagan | " |

the town sweepings are regularly removed and utilized in filling up holes and low lands. There are also nine public latrines divided into compartments for males and females, and two trenching grounds. In Lalbagh there are 15 latrines and four trenching grounds.

87. In the two first class municipalities in the Rajshahye and Cooch Behar Division, viz., Rampore Beaulah and Darjeeling, the conservancy work was fairly performed. In the former, arrangements have been made for the cleaning of privies in private houses in some mohullahs. The night-soil from these and the public latrines, of which there are at present two, is removed in iron carts with tight fitting covers and buried in the trenches outside the town. In Darjeeling the rubbish of the town is disposed of by being shot down the hillside from two appointed stations. This arrangement has given rise to some dissatisfaction among the rate-payers; but until the rubbish of the town can be removed by means of the tramway, no better method than the present seems within the means of the municipality. There are 15 latrines and five urinals. It is proposed to construct three more latrines during the current year.

The second class municipalities in this division, so far as their funds allowed, appear to have done their best to remove offensive matter from the dwellings of the people. In Dinagpore 25 coolies and 20 sweepers were employed to keep the town clean, and to remove night-soil from public and private latrines. There are four latrines in the town open to the public free of charge. In the case of private latrines a fee of eight annas a month was charged for each privy. In Nattore one overseer and six sweepers attended to the conservancy of the town. In Pubna, Serajgunge, Bogra, and Sherepore sweepers were regularly employed throughout the year to keep the towns clean. There are however no public latrines in Pubna, Serajgunge, and Sherepore, and only 3 in Bogra. In Rungpore nine sweepers and four carts were employed for the removal of town sweepings. There are three public latrines with two sweepers attached to each. The Commissioners of this municipality are reported to have undertaken to cleanse by their establishment all private privies voluntarily placed under their management on payment of a certain fee assessed according to the circumstances of the owners and the number of people using them. In Serajgunge the residents of a portion of the town voluntarily offered to assess themselves, and thus raise a fund for the employment of mehters by the municipality for the removal of night-soil from private premises; but the scheme had to be given up, as under Act VI (B.C.) of 1878 a night-soil tax could be imposed only in first class municipalities. This will be remedied under the new law.

98. In the Dacca Division there is only one first class municipality, which is the town of Dacca. This town is much over-crowded in parts, and it is a work of great difficulty to penetrate to the sources of disease and discomfort which lurk in all its remoter recesses. One very objectionable feature is the existence of deep ditches, locally called "gors." These holes, which are generally situated at the backs of houses, are the receptacle of all kinds of filth. Something is being done to fill these up; but great difficulty is experienced in consequence of the passive obstruction offered. The principal streets of the town are swept once a day, and the rest of the streets, lanes, and bye-lanes twice a week. The night-soil of the town is removed from private premises and buried under ground in places set apart for the purpose. In the second class municipalities, with the exception of the towns of Naraingunge, Furreedpore, Madaripore, Burrisal, and Nussirabad, there was absolutely no attempt at conservancy in any shape. In these five towns some arrangements exist for keeping the principal thoroughfares clean, and there are a few latrines more or less efficient in all of them.

99. In the Chittagong Division, the town of Chittagong has 13 public latrines distributed over the more thickly inhabited quarters. Each latrine is in charge of a sweeper, and the night-soil from all of them is daily carted away to the jail garden and buried. In Comillah the night-soil of the private and public privies in those parts of the town to which Act VI (B.C.) of 1878 has been extended is removed every day, and buried at a distance of more than a mile from the town in a piece of land which has been acquired for the purpose.

100. In the Patna Division, the City of Patna presents great difficulties in the way of any thorough system of conservancy. The narrow winding lanes cause constant obstruction to the passage of conservancy carts, and the distance to which they have to carry their loads for disposal lessens their usefulness by throwing an undue strain upon the capacity of the live-stock. There are six latrines in the city, all situated in well selected sites, and much used by the people for whom they were built. There is also a latrine near the Bankipore Railway Station, which was constructed specially for the accommodation of travellers, and is much resorted to by them. In Gya, the conservancy arrangements are of a fairly efficient nature. Every morning the streets are regularly swept, and the rubbish carried away from roadsides. The night-soil is removed from private premises and buried in trenches. There are two trenching grounds and 18 latrines belonging to the municipality. In Arrah, there are four public latrines. The night-soil from the public and the private privies in some parts of the town is removed and buried in trenches. The street sweepings are used in filling up ditches and hollows in the town. In the town of Mozufferpore, there are nine public latrines and six depôts where private sweepers deposit the night-soil they collect. The whole accumulation is then carted away every night to places on the outskirts of the town specially reserved for the purpose, and there deposited in trenches and covered over with dry earth. In the town of Durbhunga, there are two masonry and 39 mat latrines. There are three plots of land belonging to the municipality where the night-soil is buried. In the town of Chuprah, there are three latrines for males and three for females, and two trenching grounds. To facilitate the collection of night-soil from private privies, 11 depôts have been established by the municipality, at each of which a sweeper is employed. Street sweepings, when they are not used for filling up hollows, are carted away beyond municipal limits and buried there. No information about the conservancy of the second class municipalities in the Patna Division is given in the general report of the Commissioner.

101. The conservancy arrangements of the town of Monghyr, in the Bhagulpore Division, have been highly commended by the Sanitary Commissioner. The Municipal Commissioners devote much personal attention to the work. All the streets and lanes are swept every day, and the drains, waterways, slaughter-houses, and bazars are looked to and cleaned. It is reported that the cultivators of the surrounding country readily avail themselves of the facilities offered by the municipal conservancy arrangements for manuring their fields. Rupees 14 per beegah is charged for the work. There are 13 masonry and 13 mud latrines in different parts of the town. The latrines are built in pairs for the separate accommodation of males and females. One male and two female sweepers remain present at all hours at each latrine. In Bhagulpore, there are 71 public latrines, of which 17 are constructed of masonry, and the rest are mat and wattle structures. The narrow lanes and alleys are swept once a week, and the refuse used in filling up hollows in the town. In Purnoah, the preliminary arrangements for introducing the scheme of cleansing private privies by municipal agency were made during the year under report. There are two public latrines in the town, and steps are being taken for the construction of a few more.

All the second class municipalities, except English Bazar and Maldah, are provided with public latrines more or less completely.

102. In Pooree, the streets and drains are swept twice a day, and the refuse is carried outside the town and buried in the sands on the seashore. The night-soil is disposed of in the same way. There are 16 latrines in the town, of which 12 are of masonry.

Among the second class municipalities in the Orissa Division the conservancy of the town of Cuttack was well looked after during the year. The conservancy establishment consisted of one sub-overseer, two jomadars, 20 sweepers, and 20 carts with 20 bullocks. There are 23 public latrines in the town. The night-soil from these and the private privies is buried in trenches in grounds set apart for the purpose. In Balasore there were 15 mehters employed to keep the town clean. A latrine was constructed during the year, at a cost of Rs. 530.

103. In the Chota Nagpore Division the conservancy of the towns of Hazaribagh, Chattra, Ranchi, and Purulia was fairly well attended to. In the other towns there was no adequate establishment for the purpose. In all the towns, except Echak, there were public latrines for the convenience of the poorer inhabitants.

104. The following table shows the proportion of total income spent under the head of "Public Health" in the municipalities of the different divisions during the year 1881-82:—

DIVISIONS.	In the first class municipalities.	In the second class municipalities.	In unions.	In stations.	In all classes of municipalities taken together.
Bardwan	46.2	27.0	18.1	...	41.9
Presidency	26.8	18.1	7.4	...	20.6
Rajshahye and Cooch Behar	30.4	35.6	46.1	...	34.7
Dacca	32.4	27.4	...	...	29.6
Chittagong	34.3	30.3	Nil	...	32.4
Pahna	26.1	27.7	24.4	...	26.9
Biharulpore	31.4	23.0	4.9	40.3	28.3
Orissa	19.1	32.7	Nil	...	29.6
Chota Nagpore	Nil	34.8	30.5	...	24.0
Percentage of expenditure on conservancy in each class of the municipalities in the province...	30.3	31.0	20.2	40.3	25.0

105. *Public Instruction.*—The amount spent on education by Municipal Corporations in these provinces during the year 1881-82 was Rs. 25,849, against Rs. 26,092 in the previous year.

106. The following statement shows the classes of institutions to which municipal support was given:—

CLASSES OF INSTITUTIONS.	Government institutions.	Aided institutions.	Unaided institutions under regular inspection.
	Amount of municipal grant.	Amount of municipal grant.	Amount of municipal grant.
<i>Secondary Education.</i>			
For boys—	Rs.	Rs.	Rs.
High English schools ...	726	3,860	1,570
Middle English do. ...	600	7,391	453
Middle Vernacular do. ...	216	2,347	650
For girls—			
Middle Vernacular schools ...	.....	390	.....
<i>Primary Education.</i>			
For boys—			
Upper Primary Vernacular schools ...	.....	1,281	.....
Lower do. do. do. ...	.....	1,660	1,623
For girls—			
Upper Primary Vernacular schools ...	.....	857	893
Lower do. do. do. ...	.....	361	36
Indigenous education—Tols ...	.....	.....	36
Total ...	1,542	18,150	5,261

107. The statement in Appendix C shows the number of schools situated within the first class municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each municipality in 1881-82.

108. *Sanitation and Drainage.*—During the year under report the expenditure under this head amounted to Rs. 1,63,588 against Rs. 37,899 in the previous year, thus showing an increase of Rs. 1,25,689. The increase was distributed as follows:—

	Rs.
In the Suburbs of Calcutta	31,615
In Howrah	2,789
In other first class municipalities	32,741
In second class municipalities	58,538
In unions	419
Total	1,26,102

There was a decrease in expenditure under this head in stations, amounting to Rs. 413.

109. The increase in the Suburbs was due to the construction of masonry drains on both sides of the Russapugla road. This road is one of the principal thoroughfares in the Suburbs, and is a continuation southwards of the Chowringhee road. One of the most unsatisfactory features of the Suburban Municipality is its drainage. With a few exceptions the drains throughout the municipality are open ditches, excavated in a soft porous soil with insufficient slope and insufficient outfall. They are as a rule very deep and tortuous, and are overgrown with trees, and passing through private lands and between the basements of houses can only be cleared out with great difficulty. Some improvement was made in this respect by the clearance of the large outfall drain, which carries the maidan drainage past the east side of the General Hospital. The bottom of this drain was thoroughly silted out and laid with a layer of well rammed brick and lime rubbish.

110. In Howrah the expenditure under this head represents the cost of constructing a masonry drain, 1,990 feet long, on the northern side of the Chandmarea road. Among the other first class municipalities the expenditure under this head was heaviest in Gya, viz., Rs. 32,378. The amount was incurred in completing parts of the drainage scheme noticed in paragraph 83 of the report for 1880-81.

111. The increase in second class municipalities was chiefly due to the inclusion in the accounts of the year under report of the expenditure on drainage incurred in Dinagapore during the previous two years. The accounts under this head were formerly kept separate from the general fund account of the municipality.

112. To ascertain the cause of the outbreak of malarious fever in the district of Nuddea in a severe epidemic form during two years in succession, a Commission was appointed in November 1881, having the Sanitary Commissioner as President, and armed with powers to direct such remedial measures as they might consider urgently called for. They were directed to spend the cold season in visiting the worst villages and examining carefully their sanitary condition and the cause of their unhealthiness. They were desired, as far as possible, to inspect all the roads constructed during the previous 15 years, and to ascertain whether the waterways provided in such roads were adequate or not. They were also requested carefully to enquire into the obstruction of drainage by the silting up of old channels and creeks, and to give special attention to the quality of the supply of drinking-water. A sum of Rs. 50,000 was placed at their disposal to make any improvements that in the course of their enquiry might seem to be urgently called for. The Lieutenant-Governor also made a special grant of Rs. 50,000 in aid of the Road Cess Fund of the district, on the understanding that a substantial proportion was to be spent on supplying bridges and culverts where the drainage was obstructed by embanked roads. The report of the Commission was received after the close of the year.

113. During the year the Sanitary Commissioner visited the municipalities named on the margin, and forwarded reports of his inspections to the Municipal Commissioners. The towns reported unfavourably by him in this respect are Bankoora, Arrah, Bhagulpore, old Maldah, Kishnaghur, City Moorsheadabad (Lalbagh), Berhampore, Motihari, Pubna, Kushtea, Purneah, and Dacca. On the other hand the towns mentioned below were reported by him to have made very creditable progress in sanitary matters—

<i>In January.</i>	
1. Chupra.	5. Ranchi.
2. Arrah.	6. Chyebassa.
3. Monghyr.	7. Purulia.
4. Hesaribagh.	8. Bankoora.
9. Midnapore.	
<i>In February.</i>	
10. Kishnaghur.	14. Bhagulpore.
11. Berhampore.	15. English Bazar.
12. City Moorsheadabad.	16. Maldah.
13. Purneah.	17. Durbhunga.
<i>In March.</i>	
18. Moorsheadabad.	21. Burdwan.
19. Motihari.	22. Hooghly.
20. Suburbs of Calcutta.	23. Serampore.
24. Howrah.	
<i>In June.</i>	
25. Darjeeling.	
<i>In November.</i>	
26. Jessore.	28. Dacca.
27. Kishnaghur.	29. Pubna.
30. Kushtea.	

1. Burdwan.	7. Chyebassa.
2. Midnapore.	8. Darjeeling.
3. Chupra.	9. Jessore.
4. Monghyr.	10. Durbhunga.
5. Ranchi.	11. Hooghly.
6. Purulia.	12. Howrah.

114. *Public convenience—Roads and other works.*—In the revised forms of returns the charges on account of the following items are grouped together under the head of "Public convenience":—

	Rs.
1. Public works—	
(a) Establishment	52,647
(b) Construction and maintenance of roads ...	3,64,061
(c) Other (new) works	45,320
(d) Other repairs	11,696
2. Survey of land	286
3. Other charges (printing, rewards, &c.) ...	24,117
Total ...	4,98,127

The expenditure under this heading shows an increase of Rs. 69,295 over that of the previous year. The increase was distributed among the various classes of municipalities in the proportions noted below—

	Amount of increase.
	Rs.
Suburbs of Calcutta	30,811
Other first class municipalities	44,047
Second classes municipalities	39,055
Stations	646
Total ...	1,14,559

There was, on the other hand, a decrease under this head in the following municipalities:—

	Amount of decrease.
	Rs.
Howrah	39,312
Unions	5,952
Total ...	45,264

The decrease in Howrah is nominal, the expenditure on roads having been erroneously entered under the "Road cleaning establishment, &c." by the Commissioner's office.

115. Under the provisions of section 32 of the Bengal Municipal Act, 1876, certain roads in the municipalities named below have been excluded from the operation of that Act, and placed in charge of District Road Cess Committees—

Names of municipalities.	Names of roads excluded.
Tumlook, in Midnapore...	... The portion of the Trunk road from Midnapore <i>via</i> Tumlook to Bontai, which lies within municipal limits, about two miles in length.
Jessore ... ..	... In modification of the orders passed in 1880-81, the first portion of the Jessore and Sulkea road as far as the Nilgunge bridge lying within the Jessore Municipality, in lieu of the Chanchra road.
Bungpore ... ..	... The road extending from the terminus of the Julpigoree road and passing round the back of the Judge's court-house, and terminating at the corner of the Sadder moonsif's court-house, where it joins the kutoha road leading to the Nababgunge Bazar, being 1,620 feet in length by 20 feet in breadth.
Nussirabad, in Mymensingh	... The road running from the main municipal road at Ticoaulapara through Shehara to the Brisal road, with all bridges and culverts thereon.

Chittagong ...	...	...	<ol style="list-style-type: none"> 1. The Hathazari road from the point where it enters the municipality up to the Commissioner's cutcherry. 2. The Bakalia road from the point where it enters the municipality to where it joins the Hathazari road near the racquet court. 3. The Halishahar road from the point where it enters the municipality to where it joins the Imperial Dacca road.
Noakholly ...	...	...	The old metalled road along the eastern bank of Tultolla khal.
Comillah, in Tipperah ...	...	..	The Circular road situated within the limits of the municipality.
Brahmunbariah in Tipperah	...	...	<ol style="list-style-type: none"> 1. The Gokarna road. 2. The portion of the road from Comillah to Brahmunbariah, and thence to Serail, about two miles in length.
Chupra ...	...	...	<ol style="list-style-type: none"> 1. The portion of the Chupra Sonapore road, one and three quarter miles in length. 2. The portion of the Chupra-Sewan road, two miles in length.
Revilgunge ...	...	...	<ol style="list-style-type: none"> 1. The portion of the Chupra-Gaothnee road, two and a quarter miles in length. 2. The road branching off from the main Chupra station road at the school, and joining the Sonapore road at Marina bridge, one mile and 12 chains in length.
Hajepore, in Mozufferpore	...	...	<ol style="list-style-type: none"> 1. The Hajepore road, No. 5, two miles in length. 2. The Mohnar road, No. 25, two miles in length.
Bottiah, in Chumparun ...	...	...	<ol style="list-style-type: none"> 1. The road from Haritiatika to Duardohi, 6,400 feet in length. 2. The road from Chouni bridge to the Motihari and Bagalea road, 1,450 feet in length. 3. The road from Gunj Futwa toll-bridge to Sant ghât, 1,900 feet in length.
Purneah ...	...	...	<ol style="list-style-type: none"> 1. The road from Mr. Hoyer's compound to Boubhag ghât, about one mile. 2. The road from Bahoo Gungadhur Misser's house to Chunapore ghât, about three quarters of a mile.
English Bazar, in Maldah	...	...	The school road leading from Makdumpur street to School ghât on the river Mahanunda, 13 chains in length.

117. *Working of the Pilgrim Lodging-House Act IV (B.C.) of 1871.*—This Act as amended by Act II (B.C.) of 1879 was in force during the year in the towns of Pooree, Gya, and Deoghur.

In Pooree 8,083 houses affording accommodation for 20,588 lodgers were registered during the year under 632 licenses. The receipts from fees and fines amounted to Rs. 11,525, and there was an opening balance of Rs. 3,096. The total amount available for expenditure was therefore Rs. 14,621. The actual expenditure amounted to Rs. 7,780. There were 267 prosecutions under the different sections of the Act and the bye-laws under it. In 250 cases convictions were obtained, and fines amounting to Rs. 442 were realized. The two pilgrim hospitals at Pooree and Pipili were efficiently maintained. Six thousand three hundred and eighty-two persons obtained relief in them, of whom 5,899 were out-door and 483 in-door patients. The total contribution from the fund towards the support of the hospitals was Rs. 2,385, while the cost to Government amounted to Rs. 600, being half the salary of the two hospital assistants in charge of them. One vaccinator on Rs. 10 per month was paid from the fund for three months, and 322 persons were vaccinated.

In Gya the Act is reported to have been satisfactorily worked during the year. It is, however, believed to be looked upon with disfavour, and will continue to be so until the Gyawals perceive the benefits which must result from more efficient drainage and better conservancy. Five hundred and twenty-eight licenses for the accommodation of 19,363 pilgrims were issued during the year. The fees for these and for the medical officer's certificates under the Act amounted to Rs. 14,582. The number of prosecutions instituted for the infringement of the provisions of the Act was 56, and the amount of fine realized was Rs. 890. The total receipts under the Act, inclusive of a balance of Rs. 15,760, which remained at the close of the previous year, amounted to Rs. 31,232, and the total expenditure to Rs. 13,926. The heaviest item of disbursement was a sum of Rs. 12,005 granted as a contribution from the lodging-house fund to the municipality for conservancy and the improvement of drainage. Fever was prevalent among pilgrims in September 1881, and caused 129 deaths. There were also three deaths from small-pox and 24 from cholera.

In Deoghur the Act was enforced from April 1881, and its working is reported to have been fairly satisfactory. Fifty-eight licenses securing shelter for 1,770 persons were issued. The total receipts amounted to Rs. 402 and the expenditure to Rs. 43, leaving a balance of Rs. 359. It is proposed to utilize the balance in providing a better water-supply for the town and an improved system of house conservancy.

Since the close of the year the provisions of the Act have been extended to the town of Ooloobariah in the district of Howrah. The town is situated at the head of the Orissa trunk road, and is the point of departure of large numbers of pilgrims to Pooree, who are taken down by water from Calcutta, and commence their land journey from that place. There are several bazars here, lining both sides of the trunk road, and on an average from 350 to 400 pilgrims per diem pass through the place at the various pilgrimage seasons, which extend over a great part of the year. Most, if not all, of these stop for the night in the lodging-houses in the bazars, the sanitation of which is reported to be very defective. The huts are low and damp, and are often dangerously crowded; there are no privies, and the banks of the canal and river are freely resorted to. To improve the condition of the town and to afford protection to pilgrims, Act IV (B.C.) of 1871 has been introduced with effect from 1st July last.

Proposals have also been made for the extension of the Act to the towns of Raneegunge in Burdwan and Danton and Gurbetta in the district of Midnapore, and are still under consideration of Government. These towns are situated on roads leading to Pooree, and large number of pilgrims pass through them on their way to the temple of Juggunnath.

118. *Audit of Municipal Accounts.*—In September 1881 the Examiner of Local Accounts having been provided with a proper staff for the purpose undertook the work of auditing the accounts of mofussil municipalities. During the latter half of the year under review he formally audited the accounts of 134 municipalities and unions in the Burdwan, Presidency, Rajshahye and Cooch Behar, Dacca, Chittagong, Patna, Bhagulpore, Orissa, and Chota Nagpore Divisions.

In the great majority of cases the accounts of these municipalities had not been previously audited, and in all such cases the preliminary audit extended over the accounts of the two, and, in some cases, the three, preceding years. In all cases the audit reports were forwarded with such remarks as the Accountant-General deemed necessary to the municipalities concerned through the District Magistrate. The accounts of the Howrah Municipality were audited every month, and those of the Burdwan Municipality every quarter.

119. A complete set of forms of account for the use of municipalities, together with instructions for using them, were prepared by the Examiner during the year and circulated to all Municipal Commissioners. These forms have been very generally adopted, and considerable simplicity and uniformity of practice has resulted from their use. Some municipalities, however, have objected to the forms, and the Municipality of Patna in particular has declined to adopt any of them. These cases are a small minority, and it is hoped that as the advantages of the forms become more apparent they will be universally adopted. The point will be considered in connection with the new Municipal Bill.

120. Arrangements are now being made for the extension of the system of local audit, and a system has been introduced by which the accounts of all municipalities will be audited at least once a year; those of the larger towns being audited once every quarter or once every half year. The total amount contributed by all municipalities in the province towards the cost of the Examiner's Office is Rs. 13,478.

121. *Municipal wants of the Province.*—The chief municipal wants of the Province are better drainage, improved conservancy arrangements, and a purer supply of water for drinking and other domestic purposes.

The following is a summary of the wants of the principal towns in Bengal:—

- | | |
|------------------------|---|
| 1. Burdwan ... | ... An improved water-supply; extension of the latrine system throughout the municipality; improvement in the drainage of some parts of the town; filling up of foul tanks; and the construction of a meat-market and a slaughter-house. |
| 2. Midnapore | ... The most pressing wants of this town are masonry drains; a survey of the town; more public latrines; more wells and tanks, and the improvement of old ones; and street-lighting. |
| 3. Hooghly & Chinsurah | Better drainage and water-supply; more latrines and better lighting and watering of roads; and a building for the municipal office. |
| 4. Serampore | ... Improved drainage; better roads; a good market; and a grazing ground for cattle. |
| 5. Uttarparah | ... Repair of the slope of the Grand Trunk Road for so far as it borders on the river Hooghly. |
| 6. Howrah ... | ... Improved drainage; a better system of water-supply; and a tramway. |
| 7. Suburbs of Calcutta | ... Better drainage; a purer water-supply; better lighting of the streets; more public latrines; obliteration of foul tanks; and improvement of <i>bustees</i> . |
| 8. Kishnaghur | ... The improvement of the river Anjounah, and construction of drains. |
| 9. Santipore ... | ... Improved drainage; a Mahomedan burial-ground, and a stronger municipal establishment. The Commissioners have also placed under the head of the most pressing wants of the municipality increased pay to the teachers of the municipal English school. |

10. Ranaghat ... Drainage and roads are two principal wants of this town.
11. Jessore ... The crying want of this town is a supply of good drinking-water; next to this are a better system of drainage; the improvement of the river Bhyrub, and a municipal market.
12. Rampore Beaulash ... The most pressing wants of this town are—(1) a thorough system of drainage; (2) more latrines and better conservancy; and (3) a municipal office in the centre of the town.
13. Darjeeling ... The chief wants here are better conservancy arrangements; a covered market-house, and the removal of huts from the native town and the building of good healthy quarters instead.
14. Dacca ... The filling up of the deep ditches or "gors" in the town; a better conservancy; a slaughter-house; widening of the existing narrow roads and construction of side-drains; a municipal office, and a fire-engine.
15. Chittagong ... Better drainage; an improved conservancy; and the filling up of foul ponds and cess-pools.
16. Comillah ... Better conservancy and a purer water-supply, and a new building for the charitable dispensary.
17. Patna ... The most urgent requirements of this municipality are improved drainage; wider roads; the paving of the narrow lanes; better conservancy, and a slaughter-house.
18. Gya ... The wants of this town are—(1) better drainage; (2) filling up of offensive hollows; (3) cleansing and improving the existing tanks and public wells; (4) means of flushing the masonry drains of the town (5) public urinals; and (6) watering of roads.
19. Arrah ... Improved drainage and a good system of night-soil conservancy.
20. Mozufferpore ... Improved drainage; macadamized roads; extension of street-lighting and street-watering.
21. Durbhunga ... More metalled roads; filling up of filthy tanks; increased number of carts for conservancy and street-watering; and a stronger conservancy establishment.
22. Chuprah ... The great wants of this town are pure water and improved conservancy; widening of the narrow streets and lanes; segregation of butchers, tanners, tile burners, and other people employed in offensive trades; slaughter-houses and burial-grounds out of town.
23. Monghyr ... Construction of better drains and removal of encroachments upon them, and watering of roads.
24. Bhagulpore ... The wants of this town are—(1) a pure water-supply; (2) drainage of a thickly-populated part of the town called Sujagunge; (3) additional latrines; (4) metalled roads on the south side of the railway; (5) a municipal market, and (6) street-lighting.
25. Purneah ... Improved drainage.
26. Pooroe ... The wants of this town are three—(1) means for the complete removal of night-soil; (2) improved drainage; and (3) a purer supply of water for domestic use.

122. *Legislative measures affecting municipalities in Bengal.*—During the year the Government of Bengal had in view certain measures of legislation affecting the municipal administration of the province. Since the close of the year these measures have been introduced in the Council of the Lieutenant-Governor for making laws and regulations.

123. The first is a Bill to amend and consolidate the law relating to municipalities. Its object is to modify and extend the present Act relating to municipalities in Bengal with the view of giving the people a larger share in the management of their own affairs. As the changes introduced are consider-

able, it has been thought more convenient to repeal the existing law, and to pass a revised and consolidated measure, than to introduce a merely amending Bill. The present Act relates to institutions of four different kinds, viz. municipalities of the first class, municipalities of the second class, unions, and stations. It is proposed to abolish these distinctions, and to have only one class of municipalities, which will embrace, besides the two classes of municipalities now existing, such unions as are sufficiently advanced to be entrusted with municipal responsibilities, and the two stations under the Act both of which can without difficulty be raised to the status of municipalities. The less advanced unions will be placed under the Local Boards, which it is intended to establish by a separate Act of the Legislature. The retention of Chapters III and IV of the present Act, which treat of unions and stations, will thus be rendered unnecessary. It is intended that the Municipal Commissioners shall, as a rule, be elected by the rate-payers, the Government reserving only a power to nominate one-third of the whole number of Commissioners. No *ex-officio* Commissioners will be appointed, and the existing limitation of the number of salaried officers of Government will be retained. Instead of the Commissioners retiring by rotation, as at present, it is proposed that the whole body of Commissioners, as well as the Chairman and Vice-Chairman shall remain in office for three years. The Chairman will be either appointed by Government or elected by the Commissioners; the Vice-Chairman will, as at present, be elected by the Commissioners, but the sanction of Government will no longer be required. Municipalities in the interior are no longer required to bear their own police charges, and Part V of the present Act, which relates to this subject, has been omitted from the new Bill. The powers of municipalities to adopt more advanced schemes of town conservancy and improvement have been greatly enlarged. Parts VI to X of the Bill, in its present form, contain provisions relating to such matters as water-supply, lighting, the construction and cleansing of latrines, and the establishment and regulation of markets; but as many of these provisions are inapplicable to the circumstances of an average mofussil municipality, it has been expressly declared that none of these parts shall be extended to any municipality except at the request of the Commissioners at a meeting specially convened for the purpose. It is anticipated that the Commissioners being now elected will only ask to be vested with such powers as the rate-payers may desire them to exercise, and as are suited to the requirements of the municipality.

124. The second measure is a Bill to authorize the making and to regulate the working of road tramways in Bengal. Proposals were received by this Government from local authorities for the construction of tramways at Howrah, Patna, and elsewhere, and it was found necessary, in order to give effect to these, to have an Act passed empowering the local Government to authorize promoters to construct tramways, to break up the roads for the purpose of laying the rails, to run cars upon them, to levy tolls upon passengers, and to do all acts that may be necessary for the efficient making and working of tramways with due regard to the public safety and convenience. The only Act on the subject of tramways in force in Bengal is Act I of 1880 of the Bengal Council, which is a special one for Calcutta, and is so framed that its provisions cannot be extended to other municipalities or places. It was therefore decided to draft a general Act, which will apply to all local authorities, whether in municipalities or in rural districts, in whom the charge of roads is vested. The Bill has been passed by the Legislative Council, and is now awaiting the sanction of the Governor-General in Council.

125. The third measure is a Bill for the general control of coolies in hill municipalities. The object of this Bill is to regulate the conditions under which certain coolies may work for hire, and be hired in hill municipalities where their labour supplies the only form of locomotive power ordinarily available. Numerous complaints were made by residents of Darjeeling of the misconduct and extortionate charges of *dandy* men and porters, and it was decided to bring them under a law similar to the Act for the regulation of hackney carriages and palankeens, by which, on the one hand, their charges will be limited to a certain tariff, and provision will be made for the punishment of misconduct, and, on the other, they will be secured the payment of such hire as they may earn. The Bill now awaits the assent of the Governor-General in Council.

126. *Conclusion.*—The reports from the Divisional Commissioners reviewing the working of municipalities in their respective divisions were received on the dates mentioned below—

- From the Commissioner of Rajshahye and Cooch Behar, on the 4th August 1882 and 2nd November 1882.
- „ the Commissioner of Bhagulpore, on the 7th August 1882 and 10th November 1882.
- „ the Commissioner of Patna, on the 17th August 1882 and 25th November 1882.
- „ the Commissioner of Chittagong, on the 21st August 1882 and 5th December 1882.
- „ the Commissioner of Chota Nagpore, on the 28th August 1882 and 2nd October 1882.
- „ the Commissioner of Burdwan, on the 4th September 1882 and 20th November 1882.
- „ the Commissioner of the Presidency Division, on the 29th November 1882 and 5th January 1883.
- „ the Commissioner of Dacca, on the 13th December 1882.
- „ the Commissioner of Orissa, on the 20th December 1882, but a reference had to be made to the Commissioner regarding the accounts of his division, and his reply was received on the 27th January 1883.

I have the honour to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

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Statement showing the number of Carriages, Horses, and other Animals and Carts kept during the year 1881-82 in first class municipalities in Bengal.

NAME OF MUNICIPALITY.	Number of four-wheel- drawn by two horses.	Number of four-wheel- drawn by one horse, or a pair of ponies.	Number of two-wheel- drawn carriages.	Number of horses.	Number of ponies.	Number of mules.	Number of donkeys.	Number of elephants.	Number of camels.	Number of carts.
1. Burdwan	80	61	24	103	127	.....	.....	11	1	Not stated.
2. Midnapore	8	38	36	84	45	.....	.....	.....	.....	516
3. Medinipur	265	15	68	496	.....	.....	.....	.....	727
4. Berhampore	Not stated in report.		.....	.....	.....	.....	.....
5. Titagarah
6. Howrah	0	608	71	453	715	.....	.....	.....	.....	Not stated.
7. Mubairhat	708	2,244	153	2,053	.....	2,761	.....	1	.....	Revised in Calcutta.
8. Kishorepur	Not stated in report.		.....	.....	.....	.....	263
9. Santipur
10. Kanchak	527
11. Jowahar
12. Manpur Baulonh
13. Darjeeling	75	.....	.....	.....	.....	.....
14. Dacca	245	.....	.....	.....	622	.....	.....	.....	77
15. Chittagong	Not stated in report.		.....	.....	.....	.....	.....
16. Comilla	47	280	62	Tax just in force.		.....	.....	.....	.....	1,150*
17. L'etna	424	.....	.....	.....	5	.....	.....
18. Gaya	318	.....	.....	.....	477	.....	.....	.....	542
19. Arrah	Tax just in force.		.....	.....	.....	.....	.....
20. Mungerpur
21. Darbhanga
22. Chapra
23. Muzaffar	154	.....	.....	.....	538	.....	.....	.....	1,007
24. Bhagalpore	Not stated in report.		.....	.....	.....	.....	.....
25. Patna	117	.....	.....	.....	515	.....	.....	.....	1,204
26. Poore	Tax not in force.		.....	.....	.....	.....	.....

* Including *ekkas*.

APPENDIX B.

Statement showing the strength of the Conservancy and Latrines Establishments employed during the year 1881-82 in first class municipalities in Bengal.

[illegible]

APPENDIX C.

Statement showing the number of schools situated within the first class municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each municipality in 1881-82.

1	2	3	4	5	6
NAMES OF MUNICIPALITIES.	Number of English schools.	Number of vernacular schools.	Number of pupils attending them.	Amount of contribution made by the municipality.	REMARKS.
1. Burdwan ... ..	.....	.....	.....	Rs.	No grant was given by the municipality for this purpose during the year under report.
2. Midnapore	3	38	1,985	97	There were nine women teachers and 60 pupils under their instruction.
3. Hooghly and Chinsurah	7	16	3,162	56	Including girls' schools.
4. Serampore	3	12	1,961	569	Including one girls' school.
5. Ultrasraha	1	2	690	96	The figure in column 4 represents the number of pupils whose tuition fees were granted by the municipality. There are three girls' schools.
6. Howrah	6	18	365	1,021	Of these, eight are girls' schools with 279 pupils. The report of the two municipalities does not contain any information as to English schools or other higher educational institutions. The information given refers only to primary schools.
7. Suburbs of Calcutta ... ..	.....	63	3,315	5,000	Of these, three are for girls, in which 89 pupils attend. The municipality does not contribute any-thing towards the instruction of schools.
8. Kishinagar	1	6	615	Nil	The municipality's school subjects are high class English school and some others with a monthly grant of Rs. 50. The figure in column 4 represents the number of pupils in the municipal school. The statistics of the other schools are not in possession of the municipality.
9. Santipore	2	3	363	720	Including one girls' school with 24 pupils.
10. Banaghat	1	2	320	261	One of these is a girls' school with 22 pupils. The report does not give any information about English schools.
11. Jessore ... ..	.....	4	15	191	No information is given about the number of pupils, or about English schools.
12. Ranipore-Banuloh ... ..	.....	3	.....	171	The information given in the report refers only to one school, which is supported by the municipality.
13. Dargeling	1	.....	100	608	No contribution is made by the municipality towards education.
14. Dacca ... ..	.....	16	2,951	.....	Including one girls' school. Number of pupils not stated in the report.
15. Chittagong	3	6	.....	210	The amount was paid to one school, but since the close of the year this has been discontinued.
16. Comilla ... ..	.....	.....	.....	30	There is a girls' school included in the number. The report gives no information about the number of pupils, nor about English schools or other institutions.
17. Patna ... ..	.....	6	.....	1,380	No contribution made by the municipality for education.
18. Ga	2	.....	615	401	One of the vernacular schools is a medical school entirely maintained by the Durbananga Taluk, and also the English school.
19. Arrah	1	104	1,433	.....	The report gives no detailed information on this subject.
20. Mozafferpore	2	68	1,430	310	There are two girls' schools included in the number with 32 pupils.
21. Durbhanga	1	27	3,202	360	Among the number of vernacular schools are one girls' school with 36 pupils, one night school for the labouring classes attended by 30 men, and one music school attended by 20 students.
22. Chupra ... ..	.....	62	.....	50	No contribution was made by the municipality in 1881-82.
23. Monghyr	1	17	1,111	709	No contribution was made by the municipality towards education.
24. Bhagnipore	2	6	985	600	
25. Furruck	2	4	.....	.....
26. Pooree ... ..	.....	.....	.....	.....

CALCUTTA MUNICIPAL ACCOUNTS

FOR

1881-82.

FORMS Nos. I & II FOR CALCUTTA.

Statement showing the Income of the

1	2	3	4	5	6								7		
-OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	Deposits.	Actual municipal balance.	Total.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
1	Calcutta	...	Act IV (H.C.) of 1876	401,671	2	2	4	71	17	57	17	57	1,22,426	17,60,165	18,82,591

* Cash Store

† Closing balance of 1880-81
Opening balance of 1881-82

EXPLANATION
BALANCES OF LOAN ACCOUNT, &c., NOT

Drainage and water-supply loans ... { Cash ...
Store ...
Market Fund ...
Office Buildings ...
Jute Warehouse ...
Fire-trucks ...
Huckney Carriage Registration ...
Cart ...
Credit balance of Suspense and Advance account

FORM

Statement showing the Expenditure of the

1 NAME OF DISTRICT.	2 Serial number.	3 NAME OF MUNICIPALITY.	4 Balance from previous year.	5 Income during the year.	6 GENERAL ESTABLISHMENT.		7 PUBLIC SAFETY.			8 REPAIRS AND BUILDINGS.	
					Office establishment, Inspection, Recovery Magistrate's establishment, &c.	Collection of municipal taxes, including cesses (establishment, recovery, &c.), repair to outposts, &c.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Likelihood (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, uniforms, &c.), repair to outposts, &c.	Reconstruction of bridges and drains.	Buildings and other works (reconstruction, drainage, &c.).
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Calcutta	...	18,69,010	35,11,007	1,61,786	1,47,014	25,145	2,35,323	8,12,007	8,504	1,300

MEMORANDUM OF

Liabilities ... { Balance of loans
Deposits to be adjusted
Claims ... Advances recoverable

Calcutta Municipality during the year 1881-82.

[illegible]

OF DIFFERENCE.

HOWN IN THE ACCOUNT FOR 1980-81.

[illegible]

No. II.

Calcutta Municipality during the year 1881-82.

8

PUBLIC HEALTH.										REMARKS.
a	d	e	f	g	h	i		j		
Expenses (to market, dispensary, &c.).	Maintenance of medical establishment (dispensary establishment, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road watering (establishment, purchase of water-carts, repairs, &c.).	Road cleaning (establishment, purchase and repair of disinfectants, &c.).	Companvancy.		Trainsmen works (establishment, repairs).		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
55,812	87,200	2,402	5,77,980	56,083	2,47,232	2,37,347	*****	*****	7,31,177	

ABILITIES AND CLAIMS.

L I A B I L I T I E S AND CLAIMS.						R s. A P.
						*1,33,87,279 8 8
"	"	"	"	"	"	1,24,158 8 6
"	"	"	"	"	"	
				Total	"	1,24,93,429 1 2
						81,116 15 0
				Net amount of debt	"	1,24,14,512 1 0

R. A. F.			
144,777	8	0	
22,670	10	4	
1,246,770	8	8	

FORM No. I

STATEMENTS OF INCOME

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

DISTRICT	Serial number of Municipality	NAME OF MUNICIPALITY	Act under which constituted	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR		
					a	b	c	d	e	f	g	h	Deposits	Actual balance	Total.
Ex-officio	Nominated	Elected	Total.	Officials	Non-officials	European	Natives								
BURDWAN DIVISION.															
1	Burdwan	Act V (B.C.) of 1876	31,021	4	4	12	8	12	8	12	1,420	430	1,850		
2	Midnapore	Ditto	33,924	6	18	25	10	13	8	15	...	816	816		
3	Hogbly and Chinsurah	Ditto	31,391	5	16	21	5	16	5	10	100	11,832	11,352		
4	Berampore	Ditto	27,826	6	8	10	22	7	15	10	12	3,293	3,293		
5	Uttarpara	Ditto	6,856	8	12	...	20	8	11	6	14	677	677		
	Total		64,076	10	54	10	63	21	48	21	43	100	16,532	16,532	
6	Howrah	Act V (B.C.) of 1876	103,736	5	24	20	20	6	23	15	13	800	9,600	10,400	
	Divnl. Total		237,727	33	80	32	335	43	90	52	83	1,840	26,156	28,036	
PRESIDENCY DIVISION.															
7	Suburban	Act V (B.C.) of 1876	231,480	15	21	34	18	18	16	18	15,280	30,018	45,177		
8	Krishnagar	Ditto	27,118	4	3	16	21	8	12	4	16	1,512	5,512	5,512	
9	Ranipore	Ditto	20,007	6	13	18	6	12	4	16	1,200	1,200	1,200		
10	Bansghat	Ditto	8,028	5	14	11	6	13	4	15	754	754	754		
	Total		65,443	14	30	12	59	20	30	18	40	7,607	7,607	7,607	
11	Jessore	Act V (B.C.) of 1876	8,836	8	15	...	18	7	11	6	12	1,617	1,617	1,617	
	Divnl. Total		826,178	32	64	16	111	45	66	30	70	15,220	40,102	55,521	
RAJSHAHY AND COOCH BHAR DIVISION.															
12	Rampore Baulah	Act V (B.C.) of 1876	14,223	6	10	...	16	4	12	8	8	4,701	4,701	4,701	
13	Darjeling	Ditto	7,150	4	10	...	19	10	9	14	1	5,080	5,080	5,080	
	Divnl. Total		21,373	10	20	...	35	14	21	20	9	7,381	7,381	7,381	
DACCA DIVISION.															
14	Dacca	Act V (B.C.) of 1876	80,210	3	15	...	16	7	9	6	10	44,610	44,610	44,610	
CHITTAGONG DIVISION.															
15	Chittagong Town	Act V (B.C.) of 1876	20,673	2	18	...	20	5	15	9	11	6,790	6,790	6,790	
16	Comilla	Ditto	13,303	6	15	...	10	6	18	8	11	1,022	1,022	1,022	
	Divnl. Total		33,976	8	33	...	30	11	23	17	22	7,812	7,812	7,812	
PATNA DIVISION.															
17	Patna	Act V (B.C.) of 1876	173,251	4	27	...	31	11	29	8	21	31,740	8,291	38,040	
18	Oya	Ditto	70,415	2	23	...	25	8	17	7	18	37,507	37,507	37,507	
19	Arrah	Ditto	41,732	3	10	...	15	6	9	0	0	8,750	8,750	8,750	
20	Mouafferpore	Ditto	42,440	3	16	...	17	7	18	8	13	6,198	6,198	6,198	
21	Darbhanga	Ditto	64,516	3	0	...	12	3	9	6	7	5,086	5,086	5,086	
22	Chupra	Ditto	51,670	2	10	...	18	5	18	5	13	1,225	1,225	1,225	
	Divnl. Total		450,023	10	40	...	118	40	78	36	82	31,740	55,007	86,750	
BHAGULPORE DIVISION.															
23	Munglity	Act V (B.C.) of 1876	58,933	3	17	...	20	8	11	11	9	16,801	16,801	16,801	
24	Bhagulpore	Ditto	67,003	5	16	...	20	8	12	7	13	1,654	1,654	1,654	
25	Purneah	Ditto	16,010	3	10	...	13	4	9	6	7	4,470	4,470	4,470	
	Divnl. Total		138,744	11	43	...	53	16	30	24	29	22,731	22,731	22,731	
ORISSA DIVISION.															
26	Pooree	Act V (B.C.) of 1876	54,336	2	18	...	20	6	14	4	16	8,800	8,800	8,800	
	GRAND TOTAL		1,816,918	118	372	...	527	186	741	200	327	43,908	518,710	5,61,698	

[illegible]

Form No. 1.—Statement showing the Income of School

1		2		3		4		5		6		7							
Serial number of Municipality.		NAME OF MUNICIPALITY.		Act under which constituted		NUMBER OF MEMBERS OF COMMITTEE								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR					
						Population within municipal limits								Actual balance.		Total.			
a		b		c		d		e		f		g		h					
Resid.		Nominat.		Elected.		Total.		Officials.		Non-officials.		Europeans.		Natives.		Deposits.			
ORTOMA DIVISION.																			
90		Cutback with Cantonment		Act V (B.C.) of 1876		43,229	10	15	...	25	9	16	13	12	1,007	Rs.	Rs.		
91		Kendrapara		Ditto		12,719	5	12	...	15	3	12	...	15	...	8,540	245		
92		Talpara		Ditto		11,543	1	12	...	15	3	10	1	12	...	827	537		
		Total		.....		70,201	14	30	...	53	15	38	14	30	1,007	6,518	7,958	
93		Balasore		Act V (B.C.) of 1876		20,908	8	13	...	16	6	10	4	12	...	1,778			
		Divnl. Total		.....		90,400	17	52	...	69	21	48	18	42	1,007	8,096		
CHOTA NAGPORE DIVISION.																			
94		Hamaribagh		Act V (B.C.) of 1876		15,396	2	17	...	19	6	13	8	11	...	980	990		
95		Batal		Ditto		7,545	3	7	...	13	4	8	4	4	...	1,038	126		
96		Chattara		Ditto		11,640	2	14	...	16	8	11	1	10	...	1,904	1,804		
		Total		.....		34,581	7	38	...	44	10	30	13	22	...	2,922	2,922	
97		Ranchoo		Act V (B.C.) of 1876		16,603	3	5	...	8	4	4	3	5	290	2,800	2,800		
98		Purulia		Ditto		8,192	4	13	...	17	7	4	4	13	...	636	636		
99		Chyabass		Ditto		6,000	2	8	...	10	3	8	2	8	...	1,422	1,422		
		Divnl. Total		.....		30,795	10	35	...	40	20	20	22	38	290	7,528	7,528	
		GRAND TOTAL		.....		1,340,019	231	1,030	...	1,321	361	1,070	306	1,046	5,519	1,58,208	1,58,215	
																-1,780			

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
NAME OF DISTRICT.		NAME OF MUNICIPALITY.		Social number of Municipality.		ASSESSED TAXES—continued.		Other taxes in detail (as many columns as may be necessary).		Taxes on houses and lands.		Taxes on vehicles.		Taxes on animals.		Tolls, &c.	
						Tax on persons according to circumstances and property.		Tax on rice-stalls (not trees).									
KORASA DIVISION.							Ra.	Rs.	Ms.	Rs.	Ms.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
...	98	98	Cuttack with Cantonment	...	...	...	16,934	...	...	...	...	2,987	1,008	11,697	...	...	...
...	91	91	Kendrapara	...	...	...	3,227	...	...	...	...	148	...	52	...	...	...
...	98	98	Tajpore	...	...	...	15,492	...	...	...	...	80	...	131	...	...	...
Total		...	...	...	...	...	22,657	...	...	...	...	2,685	1,008	11,855	...	...	...
...	98	98	Balsore	...	...	...	7,735	...	...	...	...	...	1,340	326	...	...	...
Divnl. Total		...	...	...	...	...	30,422	...	...	...	...	2,685	1,008	13,194	826	...	...
CHOTA NAGPORE DIVISION.							Ra.	Rs.	Ms.	Ra.	Ms.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
...	94	94	Hazaribagh	...	...	...	6,138	...	...	...	...	...	...	...	...	...	...
...	98	98	Bokah	...	...	...	2,501	...	...	...	...	...	...	...	...	...	...
...	98	98	Chikra	...	...	...	4,900	...	...	...	...	...	...	...	...	...	...
Total		...	...	...	...	...	13,539	...	...	...	...	...	...	...	...	...	...
...	97	97	Rancher	...	...	...	5,447	...	...	...	...	...	116	360	...	...	...
...	98	98	Parulia	...	...	...	4,095	...	...	...	...	...	51	932	...	...	...
...	98	98	Chyabasa	...	...	...	2,170	...	...	...	...	...	...	...	...	...	...
Divnl. Total		...	...	...	...	...	25,727	...	...	...	...	...	51	966	360	...	...
GRAND TOTAL		...	...	...	...	...	4,92,082	...	...	...	...	30,121	6,915	30,347	326	...	...

Municipalities in Bengal, during the year 1881-82.

16								17				18	19	20	21
MISCELLANEOUS RECEIPTS								DEBT.							
Donations under special Act.	Proceeds of land, &c.	Income from markets (rents, fees, sale of returns, &c.).	Conservancy and road proceeds of right-of-way, &c. &c.	Municipal fines.	Payments for supplies not generally attributed to individuals.	Grants-in-aid from Provincial or local funds.	Sanitary trust of municipal lands, receipts for public gardens, &c.).	Total.	Loans.	Deposits (contingencies, salaries unpaid, &c.).	Advances.	Total income of year, exclusive balance.	Total, including balance.	Incidence of taxation (column 12) per head of population.	Incidence of income shown in column 18 per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
688	272	10	144	.....	705	1,317	2,940	.....	.....	.....	34,974	42,187	0 11 10	0 12 11
.....	5	.....	12	.....	.....	540	405	.....	.....	.....	3,792	3,792	0 3 6	0 3 9
.....	125	.....	.....	.....	153	.....	.....	.....	2,791	3,076	0 3 9	0 3 11
598	270	10	230	.....	706	1,457	3,331	.....	.....	.....	41,467	46,435	0 8 8	0 9 5
.....
.....	177	.....	.....	230	443	.....	.....	.....	0,758	11,201	0 7 4	0 7 9
598	270	10	400	.....	705	1,723	3,777	.....	.....	.....	81,229	80,193	0 8 4	0 9 0
.....
.....	508	44	474	.....	529	1,310	1,310	.....	128	.....	8,070	8,260	0 6 4	0 6 5
533	20	50	.....	.....	.....	392	.....	.....	.....	2,903	3,001	0 5 8	0 6 8
.....	50	.....	.....	.....	955	.....	.....	.....	5,825	7,762	0 11 0	0 7 10
333	622	44	620	.....	697	1,084	3,101	.....	123	.....	16,841	13,763	0 6 8	0 7 9
.....
.....	2,107	00	425	.....	.....	1,211	4,180	.....	.....	.....	10,500	13,180	0 6 2	0 10 10
.....	1,501	5	205	.....	.....	1,147	2,618	.....	.....	.....	7,236	8,192	0 5 7	0 14 0
.....
278	23	.....	.....	273	674	.....	.....	.....	2,714	4,170	0 5 9	0 7 3
620	346	5,080	00	1,836	.....	697	3,002	10,678	.....	122	.....	37,730	45,313	0 6 7	0 9 4
10,068	1,107	15,008	1,201	10,284	8,128	22,541	80,100	1,25,045	000	421	510	7,45,073	9,97,729	0 7 7	0 9 7

REMARKS.

FORM No. I.—Statement showing the Income

1	2	3	4	5	6								7		
OF DISTRICT	NAME OF MUNICIPALITY	Act under which constituted	Population on within municipal limits	NUMBER OF MEMBERS OF COMMITTEE								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR			
				a	b	c	d	e	f	g	h	Deposits	Actual balance	Total	
				Ex-officio	Non-officials	Elected	Officials	Non-officials	Europeans	Natives					
BURDWAN DIVISION															
	1 Jajpore	Act V (B C) of 1876	1,325	1	5	...	6	1	5	...	6	...	200	200	
	2 Patnabur	Idit	7,230	1	5	...	6	1	5	...	6	...	2,928	2,928	
	3 Ramanabur	Idit	16,360	1	5	...	6	1	5	...	6	...	3,760	3,760	
	4 Kotalpore	Idit	6,500	1	5	...	6	1	5	...	6	...	537	537	
	Total		31,445	4	20	...	24	4	20	...	24	...	7,105	7,105	
	5 Mura	Act V (B C) of 1876	1,703	...	5	...	5	...	5	...	5	...	72	72	
	6 Pandua	Idit	8,380	...	4	...	4	...	4	...	4	...	522	522	
	7 Jhansabad	Idit	13,246	...	10	...	10	...	10	...	10	...	1,092	1,092	
	8 Bally	Idit	8,520	...	5	...	5	...	5	...	5	...	351	351	
	9 Koerghat	Idit	1,814	...	5	...	5	...	5	...	5	...	132	132	
	10 Shyama bazar	Idit	14,600	...	14	...	14	...	14	...	14	...	517	517	
	11 Khanabari	Idit	7,121	...	6	...	6	...	6	...	6	...	1,026	1,026	
Total			60,963	...	55	...	55	...	55	...	55	...	4,107	4,107	
Divl Total			62,599	4	75	...	70	6	75	...	70	...	11,302	11,302	
PRESIDENCY DIVISION															
	12 Itanagar	Act V (B C) of 1876	5,074	...	5	...	5	...	5	...	5	...	365	365	
	13 Chanda	Idit	8,874	...	...	...	...	...	...	...	...	...	498	498
	14 Jagooly	Idit	1,046	...	...	...	...	...	...	...	...	...	251	251
	Total		14,994	...	...	...	...	...	...	...	...	...	770	770
	15 Kachubura	Act V (B C) of 1876	1,418	...	5	...	5	...	5	...	5	...	665	665	
	16 Kotchandpur	Idit	7,321	...	5	...	5	...	5	...	5	...	674	674	
	Total		9,639	...	10	...	10	...	10	...	10	...	1,375	1,375	
	17 Herhampore Cantonment	Act V (B C) of 1876	...	...	...	...	...	...	...	...	...	...	1,053	1,053
	Grand Total		26,114	...	10	...	16	...	16	...	16	...	4,000	4,000	
MAHARAJA AND COCHIN BEHAR DIVISION															
	18 Jalpagore	Act V (B C) of 1876	6,507	...	5	...	5	...	5	...	5	...	630	630	
	Total		6,507	...	5	...	5	...	5	...	5	...	630	630	
DACCA DIVISION															
	19 Manikgunga	Act V (B C) of 1876	11,351	...	22	...	22	...	22	...	22	...	1,070	1,070	
	20 Bowal	Idit	6,720	...	3	...	3	...	3	...	3	...	440	440	
	21 Barisal	Idit	13,760	...	20	...	20	...	20	...	20	...	874	874	
	22 Backliganga	Idit	8,280	...	10	...	10	...	10	...	10	...	1,061	1,061	
	Total		39,691	...	42	...	42	...	42	...	42	...	2,451	2,451	
	23 Jangal	Act V (B C) of 1876	17,870	...	8	...	8	...	8	...	8	...	196	196	
	Divl Total		67,416	...	60	...	71	...	71	...	71	...	3,708	3,708	
PATNA DIVISION															
	24 Bhogul	Act V (B C) of 1876	14,075	...	5	...	5	...	5	...	5	...	1,055	1,055	
	25 Munari	Idit	6,760	...	5	...	5	...	5	...	5	...	200	200	
	26 Dungra (Munari)	Idit	22,740	...	22	...	22	...	22	...	22	...	4,180	4,180	
	27 Mohurda	Idit	8,420	...	5	...	5	...	5	...	5	...	1,095	1,095	
	28 Bakhtpore	Idit	6,424	...	5	...	5	...	5	...	5	...	1,813	1,813	
	29 Bura	Idit	10,510	...	5	...	5	...	5	...	5	...	1,477	1,477	
	30 M. Manich	Idit	19,050	...	5	...	5	...	5	...	5	...	4,405	4,405	
	31 Manikpur (Cantonment)	Idit	14,163	...	15	...	15	...	15	...	15	...	2,720	2,720	
	32 Nawadah	Idit	5,323	...	5	...	5	...	5	...	5	...	5,760	5,760	
	Total		96,054	...	72	...	72	...	72	...	72	...	30,235	30,235	
	33 Takari	Act V (B C) of 1876	8,178	...	5	...	5	...	5	...	5	...	2,903	2,903	
	34 Jaminagar	Idit	31,062	...	5	...	5	...	5	...	5	...	5,727	5,727	
	35 Jhansabad	Idit	6,412	...	5	...	5	...	5	...	5	...	866	866	
	36 Nawadah	Idit	8,918	...	5	...	5	...	5	...	5	...	216	216	
	37 Hura	Idit	4,448	...	5	...	5	...	5	...	5	...	200	200	
	38 Rajpur	Idit	1,833	...	5	...	5	...	5	...	5	...	336	336	
	39 Shakti	Idit	12,438	...	5	...	5	...	5	...	5	...	865	865	
	40 Patna	Idit	8,475	...	5	...	5	...	5	...	5	...	865	865	
	41 Anwarabad	Idit	8,475	...	5	...	5	...	5	...	5	...	865	865	
	42 Ghaz	Idit	8,475	...	5	...	5	...	5	...	5	...	865	865	
	43 Kachubura	Idit	8,475	...	5	...	5	...	5	...	5	...	865	865	
Total		96,455	...	54	...	54	...	54	...	54	...	15,095	15,095		

FORM NO. I.—Statement showing the *Expenses of Unions**

1	2	3	4	5	6								7		
					NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h			
OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population with a municipal limits.	Ex-officio.	Nominated.	Elected.	Total.	Off. Secs.	N. Secs.	Europeans.	Natives.	Deposits.	Actual balance.	Total.
PATNA DIVISION—continued.															
	44	Jehanabad	Act V (H.C.) of 1878	3,400	1	5	...	6	1	5	...	6	...	455	455
	45	Chenari	Idio	2,479	1	5	...	6	1	5	...	6	...	—71	—71
	46	Chand	Idio	602	1	4	...	5	1	4	...	5	...	148	148
	47	Narainpur	Idio	6,733	1	8	...	9	1	8	...	9	...	44	44
	48	Chynepore	Idio	4,951	1	8	...	9	1	8	...	9	...	219	219
		Total		17,165	5	30	...	31	5	35	...	41	...	855	855
	49	Moham	Act V (H.C.) of 1878	2,439	1	5	...	6	1	5	...	6	...	327	327
	50	Sodammarie	Idio	6,110	1	4	...	5	2	3	1	6	...	350	350
		Total		18,648	2	9	...	11	3	9	...	9	...	1,175	1,175
		Divnl. Total		211,221	7	161	...	169	9	169	...	168	...	84,403	84,403
BHAGLPORE DIVISION.															
	51	Rishanunga	Act V (H.C.) of 1878	6,000	1	11	...	12	1	11	...	12	...	892	892
	52	Ranhouga	Idio	5,079	1	4	...	5	1	4	...	5	...	1,116	1,116
		Divnl. Total		11,078	2	15	...	17	2	15	...	17	...	2,108	2,108
CRODA NAGPORE DIVISION.															
	53	Lohardugga	Act V (H.C.) of 1878	5,116	1	6	...	7	1	6	...	7	...	223	223
	54	Gavah	Idio	6,014	1	6	...	7	2	5	1	6	...	716	716
	55	Dalnunge	Idio	7,557	1	5	...	6	3	5	...	6	...	161	161
		Total		18,781	3	17	...	20	6	14	...	16	...	1,100	1,100
	56	Riel or ethy	Act V (H.C.) of 1878	8,721	...	4	...	4	1	3	...	4	...	582	582
	57	Jhili	Idio	4,127	1	8	...	9	1	8	...	9	...	354	354
	58	Manbazar	Idio	2,659	...	9	...	9	1	9	...	9	...	207	207
		Total		15,507	1	15	...	16	3	13	...	16	...	1,043	1,043
		Divnl. Total		81,289	4	75	...	86	9	77	...	83	...	2,300	2,300
		GRAND TOTAL		457,803	19	372	...	391	34	357	...	348	...	84,425	84,425
														—71	—71

FORM NO. I.—Statement showing the *Income of*

1	2	3	4	5	6								7		
					NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h			
OF DISTRICT	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	Ex-officio.	Nominated.	Elected.	Total.	Off. Secs.	N. Secs.	Europeans.	Natives.	Deposits.	Actual balance.	Total.
BHAGLPORE DIVISION															
	1	Jhalpore	Act V (H.C.) of 1878	13,218	3	30	...	33	3	30	13	0	...	144	144
	2	Salouga	Idio	7,015	1	6	...	7	1	6	4	2	...	1,349	1,349
		Grand Total		20,233	4	36	...	40	4	36	17	2	...	1,493	1,493

Form No. 1.—Statement showing the Income of Unions.

[illegible]

FORM No. 1.—Statement showing the Income of

[illegible]

FORM No. II.

STATEMENT OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876

FORM No. II.—Statement showing the Administration of Police

1	2	3	4	5	6	7	8	9	10	
NAME OF DISTRICT	NAME OF MUNICIPALITY	Balance from previous year.	Income during the year.	Office Establishment, Improvements, Honorary Magistrate's Establishment, &c.	Collection of municipal taxes (including octroi) (establishment, purchase of equipment, purchase of clothing, &c., repair to outfits, &c.)	Fire (establishment, purchase of equipment, &c., repair, &c.)	Lighting (establishment, purchase of lamps, oil, &c., repair, &c.)	Police (establishment, purchase of clothing, lanterns, &c., repair to outfits, &c.)	Registration of births and deaths.	Buildings and other works (erection of buildings, &c., &c.)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BIHAR DIVISION										
	1. Buxar	1,830	27,317	4,000	992	.....	1,529	9,029	.....	.....
	2. Muzaffarpur	810	20,170	654	798	.....	.....	7,305	29	121
	3. Patna and Chhapra	11,232	42,648	1,808	2,430	.....	1,093	11,833	.....	840
	4. Oorh	3,308	33,800	3,148	1,684	.....	880	8,489	192	792
	5. Oorh	977	8,917	830	144	.....	497	1,551	.....	.....
	Total	15,335	112,535	5,417	4,278	.....	2,010	21,713	192	1,321
	6. Howrah	10,029	2,45,439	19,294	5,777	4,797	30,891	95,012	.....	.....
	Divl Total	38,000	1,08,502	20,208	11,445	5,297	35,350	75,749	281	1,448
PRESIDENCY DIVISION										
	7. Suburban	40,177	5,38,183	33,029	18,000	10,000	35,807	70,180	1,235	.....
	8. Kishore	5,512	21,183	1,900	1,092	.....	.....	4,790	433	555
	9. Kishore	1,301	17,144	1,323	187	.....	.....	5,534	.....	.....
	10. Kishore	754	6,931	1,152	.....	.....	4	1,090	.....	.....
	Total	7,567	47,463	3,975	2,079	.....	.....	15,014	402	627
	11. Jessore	1,617	15,787	614	775	.....	124	2,058	.....	.....
	Divl Total	55,501	5,96,555	37,818	15,900	10,000	35,930	96,161	1,707	1,000
WARRY AND COCHIN BEAR DIVISION.										
	12. Ram or Baulah	4,701	15,470	1,789	1,380	.....	810	3,028	.....	.....
	13. Dyrk	2,090	20,648	2,796	617	.....	.....	3,410	.....	5,278
	Divl Total	7,891	76,158	4,674	2,000	.....	810	7,336	.....	5,278
DAWA DIVISION										
	14. Dawa	44,610	1,15,622	5,141	5,508	.....	1,004	17,877	.....	.....
CHITTAGONG DIVISION										
	15. Chitragong town	6,799	25,035	1,025	316	.....	.....	4,495	.....	7,725
	16. Comilla	1,025	10,012	603	316	.....	.....	5,121	.....	.....
	Divl Total	7,824	62,847	1,628	632	.....	.....	9,616	.....	7,725
PATNA DIVISION										
	17. Patna	25,010	1,25,335	8,891	3,108	.....	5,301	27,640	.....	3,008
	18. Gaya	27,547	50,434	1,025	1,248	.....	3,091	14,640	60	.....
	19. Arrah	8,730	29,170	1,273	.....	.....	.....	5,798	96	280
	20. Muzaffarpur	6,198	20,297	3,410	1,130	.....	1,000	5,537	.....	105
	21. Bhulunga	3,630	37,090	760	1,130	.....	811	7,970	.....	.....
	22. Chhapra	1,525	20,639	612	968	.....	.....	5,120	.....	.....
	Divl Total	60,760	3,03,875	18,103	7,088	.....	11,102	71,110	106	3,000
BHAGLPORE DIVISION										
	23. Bhagalpur	14,001	31,821	1,820	1,408	.....	491	7,730	18	985
	24. Bhagalpor	1,035	46,194	1,344	3,127	.....	.....	9,427	.....	1,088
	25. Purnea	4,670	20,128	1,130	1,347	.....	.....	5,548	.....	108
	Divl Total	22,734	1,00,843	3,900	5,876	.....	491	22,408	18	9,018
ORISSA DIVISION										
	26. Puri	8,680	15,048	1,340	807	.....	.....	5,608	.....	.....
	GRAND TOTAL	2,61,508	10,58,009	96,531	40,829	12,197	88,389	2,00,556	2,108	18,017

Budget during the year 1881-82

PUBLIC HEALTH										
e	d	c	f	g	h	CONCERNANCY.			i	
Repairs (to market depots may do)	Maintenance of school district (may do)	Vaccination (establishments)	Water works (establishment, repairs)	Head waterworks (establishment, repairs)	Head cleaning (establishment, repairs)	Establishment, repairs	Refunds, etc. of fines or overpayments.	Remissions of cos.	Prisoners' works (establishment, repairs)	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
168	2,878	74	135	1,830	5,071	5,530				57
.....	600	145	.....	.....	.....	5,004	.....	.....	.....	787
.....	.....	158	.....	487	870	10,570	32	.....	.....	1,845
120	1,355	120	.....	581	.....	6,005	.....	.....	.....	46
.....	95	17	.....	82	1,343	.....	.....	.....	.....	.....
120	1,430	325	.....	1,130	3,213	10,035	32	.....	.....	1,531
.....	2,744	735	.....	7,761	47,174	73,322	84	.....	.....	2,750
201	7,053	1,274	135	10,431	84,464	1,06,487	150	.....	.....	6,174
.....	3,775	1,501	.....	16,422	55,030	87,460	14,983	6,425	32,578	.....
.....	002	4	.....	404	1,077	1,330	.....	.....	.....	598
25	574	50	.....	.....	.....	1,272	.....	.....	.....	.....
.....	450	.....	.....	.....	898	.....	.....	.....	.....	.....
25	1,030	54	.....	464	2,005	2,802	.....	.....	.....	598
.....	1,011	.....	.....	.....	.....	3,048	.....	.....	.....	245
34	7,800	2,645	.....	16,880	36,025	63,614	14,983	0,425	73,424	.....
.....	275	158	.....	623	1,235	1,386	.....	.....	.....	840
.....	1,041	144	2,234	.....	1,724	8,820	.....	.....	.....	3,111
.....	1,941	372	5,124	623	2,063	9,614	.....	.....	.....	4,551
.....	3,085	800	11,140	53	0,385	31,506	.....	.....	.....	3,270
.....	1,100	154	.....	717	.....	4,710	.....	.....	.....	1,358
.....	112	130	.....	.....	437	5,005	.....	.....	.....	.....
.....	1,202	274	.....	717	837	8,605	.....	.....	.....	1,208
.....
80	1,800	001	.....	2,825	12,043	1,077	142	.....	.....	.....
545	1,001	26	.....	305	.....	1,325	.....	.....	.....	32,378
.....	1,800	120	.....	390	4,100	.....	.....	.....	.....	.....
600	3,002	130	.....	2,731	2,713	1,010	.....	.....	.....	65
.....	.....	50	1,406	881	.....	2,779	3	.....	.....	1,106
116	5,032	642	.....	513	.....	6,165	.....	.....	.....	.....
1,440	11,306	1,580	1,460	8,041	18,000	25,765	144	.....	.....	33,610
.....
406	4,460	251	.....	.....	1,300	0,470	.....	.....	.....	137
50	683	97	.....	790	1,504	5,943	42	.....	.....	.....
197	992	108	.....	.....	.....	2,730	32	.....	.....	623
735	6,164	451	.....	760	2,784	14,842	64	.....	.....	775
.....
.....	.....	.....	.....	.....	.....	608	.....	.....	.....	2,507
4,800	39,006	6,006	16,114	35,300	1,26,385	2,00,083	15,31	6,425	84,001	.....

REMARKS.

370 KAI No. 1. — Statement of the

1	2	3	4	5	6	7	8	9	10	11	
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	PUBLIC HEALTH — CONT'D		PUBLIC CONTRIBUTION	PUBLIC CONTRIBUTION					Contribution to Local or Provincial Funds.
			Other measures			Little Works					
			Machines and disinfecting houses (establishment, contingencies, etc.)	Public gardens (establishment, purchase of seeds, purchase of fuel, etc., etc.)		Establishment.	Construction and maintenance of roads	Other (new) works	Other repairs.	Survey of land.	Other charges (rent, etc., etc.)
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RUEDEMAN DIVISION.											
	1	Ruedman			200	10,150					
	2	Mitnapore		77	674	2,500				302	
	3	Hockley and Chin-sureh.		60	682	7,800				637	
	4	Rosem-pore		300		7,225			925		
	5	Ooterporeh		98		700			28		
		Total		606	682	15,891			983	637	
	6	Howrah	513		1,921			3,531			
		Divnl. Total	513		2,224	1,400	24,250	3,531	983	637	
PRESIDENCY DIVISION.											
	7	Suburban		3,000	20,775	88,502				4,020	
	8	Brahm-nagar	160		1,104	7,229				251	
	9	Brahm-nagar	304		872	2,107				438	
	10	Brahm-nagar			50	1,323			137		
		Total	360	1,067	1,636	11,228			157	689	
	11	Jessore	80	165	371	1,807				231	
		Divnl. Total	340	1,232	31,085	1,61,607			157	4,940	
TEA AND COCOA BELT DIVISION.											
	12	Bam-pore Bham-pore		171	600	4,168				173	
	13	Bam-pore Bham-pore		600	3,243	16,117					
		Divnl. Total		771	3,843	20,285				173	
Dacca DIVISION											
	14	Dacca	450		144	15,187	2,251			823	
CHITTAGONG DIVISION											
	15	Chit-tagong town		240	541	4,432				1,058	
	16	Comilla		30		5,049			108	404	
		Divnl. Total		270	541	10,481			108	1,532	
PAINA DIVISION											
	17	Paina	2,418	2,158	240	15,428	31,403			700	
	18	Paina		400		3,002			350	1,147	
	19	Paina				2,331					
	20	Paina	73	300	610	7,147				150	
	21	Paina	613	300	775	6,079				339	
	22	Paina		60		5,022	100				
		Divnl. Total	685	2,408	2,295	1,631	41,039	31,403	350	2,411	
BHAGULPORE DIVISION											
	23	Monghyi	144	238	616	2,406	7,311			726	
	24	Bhagulpore	58	606	608	1,220	9,085			688	
	25	Purnah	1,540			2,664			2,100		
		Divnl. Total	1,702	837	1,224	6,290	16,296		2,108	1,416	
ORISSA DIVISION											
	26	Pooree				3,688			335	402	
		GRAND TOTAL	3,930	3,904	11,208	46,708	3,54,196	87,988	4,153	19,723	

1881-82.

[illegible]

[illegible]

FORM No II—Statement showing the Expenditure of Societies

DISTRICT.		NAME OF MUNICIPALITY.		PUBLIC HEALTH—con 11			PUBLIC CONVENIENCE		PUBLIC WORKS		PUBLIC CHARGES (p. all re- newals &c.)		CONTRIBUTION TO LOCAL OR PROVINCIAL FUNDS	
Serial number.				Other measures.			Public Works		Public Charges		Public Works		Contribution to Local or Provincial Funds	
				Markets and slaughter- houses (sanitary, ventilation, etc.)	Public amusements (cost of seats, repair of pavilions, etc.)	Lighting (to schools)	Est. of drainage	Water supply (for public use)	Other (water works)	Other (sewerage)	Survey of lands	Other charges (p. all re- newals &c.)	Contribution to Local or Provincial Funds	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BURDWAY DIVISION.														
1		Quins	...	...	...	7	0	1,174	...	...	...	...	...
2		Quins	...	...	...	1	...	1,174	...	...	...	...	...
3		Dianham	...	...	...	158	...	1,632	...	...	...	...	...
4		Baregunge	...	...	...	880	280	5,611	...	...	...	...	...
5		Total	...	...	...	128	...	227	...	...	...	...	...
6		Bankura	...	...	...	120	...	845	150	...	...	...	...
7		Total	...	...	...	...	...	...	...	...	...	...	...
8		Soara	...	...	...	253	2	109	...	14	...	...	...
9		Tumuk	...	...	...	180	...	1,012	...	...	...	...	...
10		Chital	...	...	...	120	...	700	...	...	...	...	...
11		Chanderkoma	...	...	...	50	...	250	...	...	...	...	...
12		Bamhujpur	...	...	...	50	...	250	...	...	...	...	...
13		Kheeriyu	...	...	...	253	2	708	...	11	...	...	...
14		Total	...	...	...	30	...	335	...	...	...	...	...
15		Banahara	...	...	...	180	...	4,300	...	...	...	...	...
16		Banahara	...	...	...	25	...	520	...	...	...	...	...
17		Banahara	...	...	...	70	...	...	...	...	...	...	...
18		Total	...	...	...	485	...	4,855	104	...	...	...	...
19		Divul. Total	...	...	...	531	2	2,099	280	13,550	250	103	90
PREMPUR DIVISION.														
20		Baregunge	...	...	...	209	...	11,720	...	...	...	...	...
21		South Suburban	...	...	...	209	...	5,111	...	...	...	...	...
22		Chital	...	...	...	40	...	4,411	...	...	...	...	...
23		Banahara	...	...	...	40	...	2,653	302	...	...	...	...
24		Jogmagore	...	...	...	177	...	800	51	...	...	...	...
25		South Dum-Dum	...	...	...	...	...	10	...	...	...	...	...
26		North Dum-Dum	...	...	...	...	...	5,405	76	...	...	...	...
27		North Dum-Dum	...	...	...	...	...	2,097	...	...	...	...	...
28		South Dum-Dum	...	...	...	40	...	1,000	...	...	...	...	...
29		North Dum-Dum	...	...	...	25	...	1,012	...	...	...	...	...
30		Banahara	...	...	...	60	...	2,070	...	...	...	...	...
31		Banahara	...	...	...	50	...	1,075	...	...	...	...	...
32		Banahara	...	...	...	160	...	2,070	...	...	...	...	...
33		Banahara	...	...	...	209	...	560	...	...	...	...	...
34		Chital	...	...	...	...	...	...	...	...	...	...	...
35		Chital	...	...	...	...	...	...	...	...	...	...	...
36		Total	...	...	...	2,607	...	30,270	142	23	...	143	607
37		Nuddra	...	...	...	300	...	490	...	...	...	...	...
38		Koushira	...	...	...	70	...	1,790	...	...	...	...	...
39		Chital	...	...	...	115	...	307	...	...	...	...	...
40		Banahara	...	...	...	250	...	1,000	...	...	...	...	...
41		Banahara	...	...	...	50	...	1,000	...	...	...	...	...
42		Banahara	...	...	...	50	...	1,000	...	...	...	...	...
43		Total	...	...	...	730	...	5,420	...	40	...	...	...
44		Nuddra	...	...	...	42	...	817	...	...	...	...	...
45		Koushira	...	...	...	...	...	510	...	...	...	...	...
46		Chital	...	...	...	40	...	1,000	...	...	...	...	...
47		Koushira	...	...	...	...	...	1,000	...	...	...	...	...
48		Chital	...	...	...	...	...	250	...	...	...	...	...
49		Total	...	...	...	90	...	8,000	...	...	...	...	...
50		Banahara	...	...	...	174	...	1,700	...	...	...	...	...
51		Chital	...	...	...	520	...	1,415	1,051	...	...	...	...
52		Chital	...	...	...	710	...	728	1,930	...	...	...	...
53		Total	...	...	...	1,400	2,045	5,044	2,980	800	...	...	...
54		Divul. Total	...	...	...	4,845	3,045	22,411	8,301	101	67	1,330	680
WY AND COCH BARR DIVISION.														
55		Dimpore	...	...	...	...	102	1,000	...	...	...	...	...
56		Nattore	...	...	...	205	90	922	38	...	...	...	...
57		Pubna	...	...	...	105	255	2,001	...	...	...	...	...
58		Baregunge	...	...	...	...	...	2,618	...	...	...	...	...
59		Total	...	...	...	305	255	5,500	...	...	...	...	...
60		Banahara	...	...	...	...	...	...	...	...	...	...	...
61		Banahara	...	...	...	75	...	...	...	...	...	...	...
62		Total	...	...	...	75	...	...	...	...	...	...	...
63		Banahara	...	...	...	510	...	921	...	...	...	...	...
64		Kurung	...	...	...	...	...	...	...	...	...	...	...
65		Divul. Total	...	...	...	510	475	817	8,128	98	63	2,300	...

Class Municipalities in Bengal during the year 1881-82.

12		13		14		15	
DDB:						BALANCE AT CLOSURE 1913	
Loans, funds made paid during the year	Interest	On account of last year.	On account of current year.	Deposits (all amounts attached to current year.)	Advances (on account of deposits of all works &c)	Miscellaneous	Loans, funds made paid during the year
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
103				258	9,470	50	5,410
				219	6,191		5,469
				71	3,911		191
				105	8,029		1,055
							3,907
152				696	27,609	50	10,710
				298	7,410		585
				143	3,972		1,490
				441	11,201		1,968
				55	4,291		1,619
					3,236		1,593
				572	5,129		2,102
				213	3,068		1,098
				174	2,231		1,398
				108	1,653		1,032
				1,395	16,141		7,130
				80	2,062		1,314
				112	1,150	110	3,571
				120	6,213		773
				70	2,520		400
				390	20,681	110	6,124
152				3,067	56,010	150	27,463
				1,307	25,019		2,501
				1,113	25,000		1,063
				115	3,250		291
				225	9,729		764
				702	3,556		1,721
				220	4,331		2,507
				378	2,940		2,174
				610	13,862		7,730
				170	0,082		616
				605	7,563		5,145
				600	6,570		6,064
				304	3,109		2,552
				241	2,221		918
				393	6,411		530
				322	7,071		895
				8,174	1,31,023		9,907
					3,013		582
				110	4,071		311
				161	5,290	13	619
				169	2,130		131
				67	7,124		530
				268	1,012		201
				721	20,504	13	2,300
				38	8,718		120
				14	2,293		243
				30	8,117		251
				11	1,714		1,296
				81	1,728		648
				271	12,201		2,230
				90	17,557	80	8,237
				145	2,300		7,200
				145	8,953	300	504
				145	8,902	30	514
				1,110	60,638	616	17,313
				10,270	2,25,570	629	23,814
9,905	104	210			77,411		12,088
				110	6,519		4,561
				108	8,902		1,300
					8,910		3,018
				108	17,407		4,227
					8,114		1,880
					8,579		2,181
					7,713		4,143
				808	10,673		8,772
					3,065		8,185
9,908	104	260		619	1,31,508		37,865

[illegible]

Municipalities in Bengal during the year 1881-82—continued

PUBLIC HEALTH											
c	d	e	f	g	h	i			j		
Repairs (to market, dispensary, &c.)	Maintenance of medical institutions (dispensaries, purchase of medicines, &c.)	Vaccination (establishments).	Water-works (rent, repairs).	Food-watering (establishments, water-carts, repairs, &c.)	Road clearing (establishments, repairs, &c.)	Establishment, repairs, purchase of carts, &c., for carrying night-soil, &c.	Conservancy.			Dungare works (establishment, repairs).	
							Refugee, &c., of houses or encroachments.	Remissions of rates.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
102	806	42	249	148	609	2,013				764	
	708	16	577			345				7	
	420				88						
103	1,214	16	249		83	2,053				711	
	171	8			707	2,067				348	
					72						
	13	8			111	2,070				348	
					14	2,037					
	111	19				458				65	
	1	10				300				109	
	1	9			70	300					
						462					
						60					
	4	62			70	14				741	
1	7	117	638	162	961	5,516				1,940	
0	1	36				290				163	
	1 1/2	81			27	712				71	
	1 7/8	11			27	102				270	
0	11	41			34	351					
	1	13				2,014					
	1	13			38	2,418					
	0	1			5	73				113	
	1 1/2	1			12	744			163	32	
	1 1/2	1			2	814			872	210	
						1,937				11	
						117					
					2	25			607	523	
	1					240					
	1 1/2					241					
						696					
117	11 1/2		2-1	110		210				70	
	1 1/2	1	250	159		1,653					
7	1		259	500	1,628	611				31	
	1 1/2										
114	2 1/2	1	291	540	1,664	611				21	
	8			255	360						
	31					504				47	
	140	1				360				127	
173	1 0 7			141	3,048	8,370			607	107	
	308	34			172	225				68	
	606	7				718				173	
	464					188					
	1 36 1/2	7				606				173	
80	1 611			15		1,207				86	
90	6,737	41		23	108	2,348				321	

REMARKS.

NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	8		9		10							Contribution to local or provincial funds
			PUBLIC HEALTH—contd.		PUBLIC INTERSECTION	PUBLIC CONVENIENCE								
			2			Public works								
			Markets and slaughter houses (including meat contingents)	Public gardens (except purchase of seeds, repair of fountains, etc.)		Contributions to schools	Establishment	Construction and maintenance of roads.	Other (new) works	Other repairs	Survey of land.	Other charges printing, rewards, &c.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
Dacca Division.														
55	Narsingganje			500		1,400		130			4 8			
56	Purroodpore			95		110					5			
57	Grajindro			95		210					11			
58	Madaripore			190		950								
	Total			1080		1,744					25			
59	Burjail			38	204	4,901					111			
60	Kulichetty			60			65	501			4			
61	Jhalakati			60				417			51			
	Total			158	204	4,901	65	1,094			71			
62	Nasirabad			44		1,700					1			
63	Muktavatiha			40		1,400					14			
64	Jamulpore			304		3,070					17			
65	Shompara		243	60		364								
66	Katoregunge			87		290								
67	Basirpore			243	970	5,231					17			
	Total			2,084	1,804	204	16,176	65	1,193		3			
	Divnl. Total													
Oriztagong Division														
68	Cox's Bazar			130	32	681		285		131	40			
69	Boanmularnah			12	180					32	15			
70	Naokhily			83										
	Divnl. Total			196	212	681	285	131			11			
PATNA Division														
71	Hari			150		824		5			6			
72	Belusi			1,200		2,065		400			120			
	Total			1,350		3,819		405			860			
73	Jardapore			120	30	723	140				91			
74	Buxar			170	170	1,262					69			
75	Banarshi			350		507					48			
76	W. & N. N.			64			196	69			16			
77	Bhullesah			404	270	2,703	333	60			240			
	Total			1,048	470	5,205	528	129			465			
78	Hajipur			60		1,340					10			
79	Lachung			30		265					1			
	Total			90		1,605					680			
80	Rasrah			60	231	10					8			
81	Modintum			60	231	647					733			
	Total			120	462	657					813			
82	B. & J. B. B.			60		5,091					0			
83	B. & J. B. B.			410		861					0			
	Total			1,020		5,952					0			
84	W. & N. N.			60	134	905		5			110			
85	W. & N. N.			60	134	5,073		5			110			
	Total			120	268	10,028		10			220			
	Divnl. Total			648	3,601	630	16,765	338	479		1,841			
BHAULPORA Division														
86	Colganje			150		797					64			
87	Faridpur Bazar			150		1,190					85			
88	Old Maidish			330		101					182			
	Total			480		2,088					431			
89	Deochur			63		631					77			
	Divnl. Total			543		2,719					675			

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REMARKS.

FORM No II—Statement showing the Expenditure of Second C—

1	2	3	4	5	6	7	8	9	10	11
District.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	Office establishment. In post, mess, house, rent, establishment, &c.	Collection of assessed taxes, including octroi (post, mess, house, rent, establishment, &c.)	Post establishment. (Post, mess, house, rent, establishment, &c.)	Lubricating (establishment, repairs, &c.)	Post establishment. (Post, mess, house, rent, establishment, &c.)	Post establishment. (Post, mess, house, rent, establishment, &c.)
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GURGA Division.										
	80	Outfit with Cantonment	7,215	31,974	603	1,907	..	..	6,407	708
	91	Kandrapur	7,16	3,705	..	601	..	..	133	390
	92	Jajpur	127	2,791	..	660	..	..	794	..
		Total	7,348	41,167	603	3,558	..	..	7,934	1,098
	93	Bahadur	3,778	9,763	312	1,577	..	..	5,397	403
		Divul. Total	11,126	51,220	915	4,431	..	..	13,331	1,501
GURGA NAGPORE Division.										
	94	Havellough	180	5,970	122	193	..	..	2,051	432
	95	Rehok	138	2,543	45	111	..	..	1,272	..
	96	Umaria	1,394	6,975	146	588	..	..	1,636	150
		Total	2,712	15,488	313	1,032	..	..	4,959	582
	97	Rancher	2,559	10,589	425	712	..	..	1,970	124
	98	Purulia	681	7,556	414	234	..	24	1,717	1,702
	99	Chitrasa	1,126	5,744	27	230	..	..	630	302
		Divul. Total	7,083	37,799	1,306	2,948	..	24	4,307	2,010
		GRAND TOTAL	18,209	74,507	2,221	7,379	111	4,719	17,638	3,511

*Public Health in Bengal during the year 1881-82—concluded.**

PUBLIC HEALTH										
e	d	e	f	g	h	i			j	
Expenditure (to nursing, dispensary, &c.)	Maintenance of medical establishments (including of medical men, &c.)	Vaccination (establishments)	Water works (establishment, &c.)	Road-watering (establishment, &c.)	Road cleaning (establishment, &c.)	Conservancy.			Remuneration of establishment.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
107	618	270	701	562	.....	5,889	230	...	3,305	
...	500	...	...	54	...	278	...	...	114	
...	625	...	...	...	...	308	...	...	37	
107	1,003	270	701	606	...	6,516	230	...	3,351	
...	200	83	...	...	...	1,001	...	...	...
107	1,803	302	701	606	...	7,520	230	...	3,530	
...	514	...	...	...	1,537	...	...	...	79	
...	...	...	...	...	478	...	...	...	17	
...	230	10	...	...	407	316	...	...	801	
...	748	10	...	...	2,512	316	...	...	107	
701	304	...	...	...	...	1,016	...	...	74	
218	130	...	...	...	207	1,212	...	...	210	
40	150	...	50	...	111	173	...	...	230	
1,019	1,804	16	50	...	2,020	3,517	...	...	1,483	
3,300	37,642	3,114	5,627	3,740	14,903	70,541	251	607	77,811	

REMARKS.

FORM No. II—Statement showing the Expenditure of Second Class

1	2	3	4	5	6	7	8	9	10	11			
DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	PUBLIC HEALTH—contd.		PUBLIC INSTRUCTION.	PUBLIC CONVENIENCE.					Contribution to local or provincial funds.		
			(Other measures.)	Markets and slaughter-houses (establishment, maintenance, contingents, &c.)	Public gardens, fountains, public buildings, purchase of bullocks, &c.	Contributions to schools.	Public works.						
							Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.		Survey of lands.	Other charges, printing, &c.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
ORISSA DIVISION.													
...	90	Cuttack with Cantonment	30	13½	120	1,506	3,872	...	20	930	2,461		
...	91	Kendrapara	...	...	36	...	...	...	...	...	...
...	92	Jajpur	...	...	...	...	...	408	6	...	...
...		Total	50	13½	156	1,506	4,728	...	408	25	1,019		
...	93	Bhubaneswar	...	...	...	...	2,551	...	...	...	297
...		Divnl. Total	50	13½	156	1,506	7,279	...	408	25	1,316		
CHOTA NAGPORE DIVISION.													
...	94	Hazaribagh	325	...	...	...	967	127	...	179	70
...	95	Keonjhar	...	...	...	...	115	...	...	15	...
...	96	Chakrapar	...	...	180	70	490	...	...	10	...
...		Total	325	...	180	70	1,574	127	...	204	70		
...	97	Ranchi	...	...	100	...	1,572	...	...	651	...
...	98	Purulia	261	...	...	...	273	...	...	...	...
...	99	Chayabara	...	...	...	...	...	36	716	40	...
...		Divnl. Total	586	71	280	70	3,903	161	716	854	70		
...		GRAND TOTAL	1,036	94½	1,541½	6,236	12,221	4,116	4,122	1,089	3,526		

Expenditure on Bengal during the year 1881-82—concluded.

13					15	14	15			REMARKS
DEBT					Miscellaneous	Total expenditure	BALANCE AT CLOSE OF YEAR			
Loans, instalments paid during the year	Interest		Deposits (balance attached on previous A/c.)	Advances (on account of departmental work, &c.)			Deposits	Actual municipal balance	Total	
	On account of last year	On account of current year								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
					157	30 66 0		11 527	11,527	
					171	14 14		214	214	
					904	57 362		1 070	1,070	
					873	9 16		9,27	9,27	
					801	40 76		14 50	14 50	
					170	7 18		1 515	1 515	
14			1 1		170	7 18		419	419	
170					170	7 18		2 392	2 392	
20 5	20 5	11	1 1		140	1 77		4 181	4 181	
						6 76 5	21	6 178	6 178	
10					161	1 1		86	86	
						2 41		1 5 8	1 5 8	
80 5	80	1 1	1		9 1	34 409	267	10 5	10 5	
10 1	1 1	17	100	150	19 128	7 1 365	4 081	1 88 55	1 88 55	

FORM NO. II.—Statement showing the Expenditure.

DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENTS.		PUBLIC SAFETY.				Registration of births and deaths.	Buildings and other works (erection of slaughter-houses, latrines, &c.)
					Office establishment, inspection, Honorary Magistrate's establishment, &c.	Collection of municipal taxes including octroi (cessahs), licence fees, purchase of accounts, books, paper, money boxes, repair to outposts, &c.)	Fire establishment, purchase of fire-engines, buckets, repairs, &c.)	Lighting (establishment, purchase of lamps, oil, repairs, &c.)	Police establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.			
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BURDWAN DIVISION.												
	1	Jaspore ...	200	150	.....	63	...	...	241	...	.....	.....
	2	Patashair ...	2,008	1,930	80	188	...	...	1,092	...	.....	.....
	3	Sonmukhi ...	2,760	3,141	100	310	...	...	1,717	...	.....	.....
	4	Kotalpore ...	637	1,354	30	216	...	...	630	...	.....	.....
		Total ...	7,100	6,704	200	810	...	...	3,300	...	...	...
	5	Mugra ...	72	40	12	60	...	...	303	...	...	...
	6	Pandouah ...	822	1,300	20	204	...	...	846	...	...	...
	7	Jehanabad ...	1,662	2,150	161	313	...	...	1,010	...	...	...
	8	Bally ...	254	1,204	118	300	...	...	650	...	...	...
	9	K-cumung ...	132	302	41	60	...	...	162	...	...	...
	10	Syambazar ...	617	2,230	165	330	...	...	1,197	...	...	...
	11	Kharakool ...	1,628	1,612	121	301	...	...	1,041	...	...	...
		Total ...	4,107	9,948	622	1,640	...	...	4,211	...	...	...
		Divnl. Total ...	11,302	16,166	892	2,390	...	...	15,011	...	...	...
PRESIDENCY DIVISION.												
	12	Itenda ...	365	1,564	90	158	...	...	824	...	...	...
	13	Chagah ...	408	3,038	184	308	...	...	1,000	...	...	32
	14	Jaguly ...	287	635	60	145	...	...	291	...	...	...
		Total ...	770	5,065	264	601	...	...	1,723	...	...	32
	15	Kesupore ...	106	701	26	105	...	...	485	...	...	...
	16	Kotechandpore ...	878	2,331	60	182	...	...	1,651	...	...	...
		Total ...	1,073	3,083	86	377	...	...	2,000	...	...	...
	17	Berhampore Cantonment ...	1,035	1,800	.....	48	...	...	623	...	...	...
		Divnl. Total ...	4,090	10,207	424	1,124	...	...	5,370	...	...	38
ANYE AND OODCH BHAR DIVISION.												
	18	Jalpigore ...	630	8,060	208	128	...	...	1,011	...	...	...
DACCA DIVISION.												
	19	Mantekgunke ...	1,070	4,205	512	...	...	...	2,800	...	...	...
	20	Bowal ...	460	1,182	15	144	...	...	673	...	...	...
	21	Purnapore ...	871	2,255	33	406	...	...	1,300	...	...	...
	22	Buckergunke ...	1,001	2,475	64	318	...	...	1,000	...	...	60
		Total ...	2,531	6,062	102	942	...	...	2,300	...	...	60
	23	Tangail ...	100	3,077	28	430	...	...	1,062	...	...	...
		Divnl. Total ...	3,706	15,903	642	1,381	...	...	7,780	...	...	60
PATNA DIVISION.												
	24	Kharakool ...	1,405	2,423	...	308	...	...	1,360	...	...	...
	25	Munir ...	200	1,287	...	225	...	...	901	...	...	...
	26	Dimpore (nismut.) ...	4,180	6,730	...	408	...	...	4,001	...	...	...
	27	Kotechandpore ...	1,202	1,734	24	80	...	...	938	...	...	...
	28	Hyattpore ...	1,312	1,311	30	72	...	...	708	...	...	...
	29	Futwa ...	1,477	3,042	81	417	...	...	1,705	...	...	...
	30	Kotechand ...	6,400	3,010	64	300	...	...	1,703	...	...	...
	31	Dimpore (cantonment.) ...	2,780	14,007	...	637	...	...	4,300	...	...	...
	32	Nawadih ...	2,755	1,794	29	106	...	...	555	...	...	...
		Total ...	20,553	37,400	102	2,785	...	...	16,653	...	...	18
	33	Takari ...	2,002	2,410	5	808	...	...	1,617	...	...	...
	34	Doodnagar ...	2,737	2,251	5	229	...	...	1,380	...	...	...
	35	Jehanabad ...	600	1,200	117	117	...	...	400	...	...	...
	36	Nawadhi ...	840	957	5	4	...	...	453	...	...	...
	37	Rinwa ...	1,114	1,421	5	72	...	...	740	...	...	...
	38	Bajewi ...	800	937	5	801	...	...	868	...	...	...
	39	Sherghatti ...	808	1,222	5	250	...	...	1,047	...	...	...
	40	Futhepore ...	808	610	.....	108	...	...	306	...	...	...
	41	Ayranabad ...	808	797	...	167	...	...	411	...	...	66
	42	Oruh ...	610	531	5	94	...	...	308	...	...	...
	43	Nobinagar ...	1,206	607	5	118	...	...	800	...	...	...
		Total ...	12,083	14,464	60	1,906	...	...	7,712	...	...	...

—ions in Bengal during the year 1881-82.

[illegible]

REMARKS.

[illegible]

FORM NO. II.—Statement showing the *Expenditure of*

[illegible]

REMARKS

Stations in Bengal during the year 1881-82.

REMARKS

48 20

PATNA DIVISION—contd.

SHAGULPORE DIVISION

CHURCH NAGPORE DIVISION

(c) (5) Richard ...

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BLADIERE & DIVINE

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Unions in Bengal during the year 1881-82—concluded

13					14	15				REMARKS.
DEBIT					Total expenditure	BALANCE AT CLOSE OF YEAR.				
Loans, instalments paid during the year.	Interest					Deposits.	Actual municipal balance.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
.....	3	375	254	254		
.....	1	87	85	85		
.....	2	1,096	156	156		
.....	6	2,597	678	678		
.....	1,801	576	576	576		
.....	1,378	340	340	340		
.....	2,879	1,058	1,058	1,058		
.....	1,188	63,060	36,707	36,707		
.....	26	2,755	1,703	1,703		
.....	32	1,119	1,126	1,126		
.....	80	3,873	2,801	2,801		
.....	2	947	363	363		
.....	1,259	2,590	305	305		
.....	1,244	8,761	507	507		
.....	11	1,362	707	707		
.....	40	1,240	410	410		
.....	6	160	250	250		
.....	68	3,673	1,317	1,317		
.....	1,500	8,933	2,711	2,711		
.....	4,256	1,11,703	60,053	60,053		

Stations in Bengal during the year 1881-82.

13					13	14	15			REMARKS.
DEBT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.			
Loans, instalments paid during the year.	Interest		Deposits (includes attached, contingent, &c.).	Advances (on account of departmental works &c.).			Deposits.	Actual municipal balance.	Total.	
Rs.	Rs.	Rs.			Rs.	Rs.				
.....	1,703	10,020	.....	330	330	
.....	0,776	.....	1,802	1,802	
.....	1,703	31,704	.....	1,361	1,361	

FORM NO II.—Abstract Statement showing the Expenditure of all classes of

1	2	3	4	5	6	7	8	9	10	11
Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	Office establishment, Inspectors, Recovery Magistrates, establishment, &c.	Collection of municipal taxes, including octroi, establishment, including police, fire, water, money-lenders, repair to outposts, &c.	Fire establishment, purchase of lamps, oil, buckets, repairs, &c.	Lighting establishment, purchase of lamps, oil, repairs, &c.	Police establishment, purchase of horses, &c., repairs to outposts, &c.	Registration of births and deaths.	Buildings and other works (houses, hospitals, &c.).
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BURDWAN DIVISION.										
1	10,611	86,831	5,806	3,065	...	2,102	18,878	.....	91
2	6,712	37,571	1,071	1,845	...	10	14,181	30	301
3	21,290	1,19,788	8,118	7,070	...	8,817	36,123	354	1,798
4	10,629	2,13,662	18,288	5,277	4,367	30,491	35,012	.....	18
5	9,030	18,110	1,008	1,214	94	.....	6,180	.....	417
6	1,610	1,900	600	.....	.....	.....	1,366	.....	.....
	Divul. Total ..	61,830	5,10,923	36,907	18,689	4,471	37,210	1,21,038	413	2,625
PRESIDENCY DIVISION.										
7	60,841	4,28,840	88,208	26,458	10,900	35,507	1,26,335	1,479	724
8	11,636	70,811	5,620	5,110	...	4	25,070	432	462
9	3,100	15,509	608	1,155	...	124	4,108	.....	460
10	2,071	306	306	1,112	...	112	4,880	.....	460
11	14,839	68,611	3,782	1,914	...	2,120	26,921	80	841
	Divul. Total ..	96,186	5,40,084	10,580	37,652	10,900	38,771	1,79,129	1,071	2,121
RAJSHAH AND COCHIN HILLY DIVISION.										
12	7,545	28,412	2,484	1,871	...	410	5,531	.....	671
13	12,727	70,772	716	574	...	...	9,230	.....	85
14	11,831	15,811	1,453	621	...	120	3,321	.....	...
15	2,610	18,274	141	2,451	...	...	4,983	.....	...
16	3,527	8,129	860	320	...	...	5,771	.....	...
17	1,810	11,687	836	...	...	...	1,908	.....	4,470
18	630	3,600	208	154	...	...	1,011	.....	...
	Divul. Total ..	47,629	2,07,755	8,631	6,921	...	630	23,817	.....	6,230
DAKSHIN DIVISION.										
19	10,083	1,26,002	5,600	6,284	...	1,702	23,171	.....	465
20	1,104	15,704	270	1,301	...	3	5,008	.....	...
21	4,257	20,225	402	2,445	...	55	6,551	105	508
22	1,880	30,145	304	5,488	...	...	10,022	.....	833
	Divul. Total ..	19,000	1,91,070	7,554	13,353	...	17	39,066	95	1,804
CHITTAGONG DIVISION.										
23	7,003	28,353	1,065	893	...	...	5,115	.....	1,730
24	1,263	21,505	870	125	...	...	5,070	.....	120
25	2,101	5,301	65	612	...	...	1,518	.....	...
	Divul. Total ..	11,122	55,111	2,000	1,721	...	...	10,461	.....	1,871
PATNA DIVISION.										
26	80,106	1,80,618	7,546	7,616	...	5,301	53,220	.....	916
27	49,290	65,288	1,620	3,270	...	4,211	22,501	290	2,366
28	10,510	65,307	2,500	3,205	...	...	15,374	90	374
29	1,107	...	...	...	...	...	...	...	...
30	3,150	60,271	1,007	2,148	...	1,000	18,787	.....	213
31	5,012	17,308	1,560	1,732	...	811	10,011	.....	260
32	9,174	30,188	1,470	2,012	...	...	12,074	0	80
33	1,627	12,407	454	1,911	...	...	2,933	150	84
	Divul. Total ..	1,43,026	1,56,807	18,108	20,099	...	11,332	1,31,810	550	4,837
BHAGALPORE DIVISION.										
34	16,717	49,554	2,101	1,564	...	401	10,188	18	1,005
35	3,234	49,384	1,612	3,421	...	...	9,020	.....	1,034
36	6,287	94,704	1,730	1,730	...	...	6,114	.....	168
37	773	9,801	114	1,000	...	...	3,707	.....	223
	Divul. Total ..	22,966	1,46,732	5,840	6,620	...	534	33,203	18	3,026
ORISSA DIVISION.										
38	8,800	18,044	1,320	807	...	...	5,803	.....	1,086
39	7,905	41,167	605	3,554	...	...	7,804	.....	1,086
40	1,728	8,758	265	1,377	...	...	2,307	.....	483
	Divul. Total ..	18,033	68,208	2,174	5,688	...	...	16,105	...	1,807
CHOTA NAGPORE DIVISION.										
41	8,102	16,841	330	1,002	...	...	4,924	155	693
42	5,758	17,007	508	1,267	...	...	5,546	.....	1,019
43	1,080	11,010	506	606	...	36	2,100	.....	305
44	1,430	3,744	87	320	...	...	...	...	...
	Divul. Total ..	15,770	48,008	1,430	4,861	...	36	11,788	140	2,033
	GRAND TOTAL ..	4,16,300	25,83,840	1,80,276	1,17,618	18,689	90,295	5,56,658	9,983	27,638

- 2 - *Unions, and Stations during the year 1880-81*[illegible]

FORM No. II.—Abstract Statement showing the Expenditure of all classes of

1		2		3		4		5		6		7		8		9		10		11	
No. of		NAME OF		Serial number.		PUBLIC HEALTH—consolid.		PUBLIC		PUBLIC		PUBLIC		PUBLIC		PUBLIC		PUBLIC		PUBLIC	
No. of		MUNICIPALITY.		Serial number.		Markets and slaughter-houses (establishments, contingents).		Public gardens (establishments, contingents).		Contributions to schools.		Establishment.		Construction and maintenance of roads.		Other (new) works.		Other repairs.		Survey of land.	
No. of		MUNICIPALITY.		Serial number.		Markets and slaughter-houses (establishments, contingents).		Public gardens (establishments, contingents).		Contributions to schools.		Establishment.		Construction and maintenance of roads.		Other (new) works.		Other repairs.		Survey of land.	
No. of		MUNICIPALITY.		Serial number.		Markets and slaughter-houses (establishments, contingents).		Public gardens (establishments, contingents).		Contributions to schools.		Establishment.		Construction and maintenance of roads.		Other (new) works.		Other repairs.		Survey of land.	
BUNDWAN DIVISION.																					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
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Unions, and Stations during the year 1880-81.

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REPORT

ON

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1882-83.

Calcutta:
PRINTED AT THE BENGAL SECRETARIAT PRESS.

1884.

REPORT
ON
MUNICIPAL TAXATION AND EXPENDITURE
IN THE
LOWER PROVINCES OF BENGAL
FOR THE YEAR 1882-83.

No. 646.

FROM COLMAN MACAULAY, Esq.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Calcutta, { *dated the 4th April*
 issued the April } 1884.

MUNICIPAL DEPARTMENT.
(MUNICIPAL.)

SIR,

I AM directed to submit, for the information of His Excellency the Governor-General in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1882-83, together with classified statements showing the income and expenditure of the municipalities, unions, and stations during that year, prepared in accordance with the instructions contained in the orders of the Government of India in the Home Department, No. 2—103-14A, dated the 27th July 1882.

CALCUTTA.

2. *Period embraced by this report.*—By Act I (B.C.) of 1882 the Calcutta Municipal year was made to coincide with the official year from 1st April to 31st March, instead of, as was formerly the case, with the calendar year. This change was made in accordance with the instructions of the Government of India communicated in your letter No. 150, dated the 19th October 1881. The present report in so far as it relates to the Calcutta Municipality accordingly comprises a period of 15 months, viz., from 1st January 1882 to 31st March 1883.

8. *General election of Commissioners.*—One of the chief events of importance in the history of the year was the general election of Municipal Commissioners held on the 2nd October 1882. This was the third general election since the introduction of the elective system under the provisions of Act IV (B.C.) of 1876. Eleven thousand four hundred and thirty-seven persons were registered as qualified to vote, and the number of votes given, including plural votes in wards with more than one Municipal Commissioner, amounted to 24,338. The following statement shows the number of persons of each nationality who were registered as voters at each of the three elections that have been held :—

	1876.	1879.	1882.
Hindoos	4,556	6,025	9,194
Mahomedans,...	239	604	880
Christians	187	352	1,277
Jews	3	16	58
Parsees	3	2	7
Chinese	6	5	21
Total	4,994	7,004	11,437

It will be seen that, while the Hindoo voters have doubled during the six years, the Mahomedans have increased more than three-fold, and the Christians more than six-fold, while the Jews have increased nearly twenty-fold. It is satisfactory to notice the marked growth of public interest evinced on this occasion and the gratifying evidence it affords of the increasing desire of the people of Calcutta to take part in the management of the affairs of their city. Both in the increase in the gross number of votes recorded—an increase as compared with 1879 of upwards of 80 per cent.—and in the keenness of competition for seats in some of the wards, there is evidence that the political pulse of Calcutta has been decidedly quickened by six years of municipal freedom. Nor is this all. An inspection of the lists of elected Commissioners shows that of those who held office prior to the election of 1882, 22 were re-elected and 26 either were not candidates or were rejected by the constituencies. It appears also from the record of attendances at committee meetings that of those Commissioners who were re-elected, all but 4 were conspicuous for their industry and attention to municipal work, while of the 26 who have found no place in the new Corporation, only 4 seem to have given any considerable portion of their time to their duties as Commissioners. This is an encouraging sign of the desire on the part of the people to secure the best men as their representatives, and shows that a seat at the Municipal Board is neither sought by candidates nor conferred by the rate-payers as a mere honorary distinction, but is regarded by both alike as a position which involves real duties and substantial responsibilities.

4. *Meetings of the Commissioners.*—Thirty-seven general meetings were held during the year, of which 24 were special general meetings. The number of meetings held by the various standing committees was 129, including 51 meetings of the Town Council, 10 of the Water-supply Extension Committee, and 17 of the Bustee Committee. Four Special Committees were appointed during the year. These were the Conservancy Committee of 1882, which held 10 meetings, the Sanitary Committee appointed to consider the memorial presented to the Lieutenant Governor by a number of influential residents of Calcutta, the Budget Committee, and the Souttar Memorial Committee. The total number of attendances at meetings aggregated 3,292 out of 6,223 invitations during the 15 months, showing an appreciable increase over the figures of 1881. The increase was slightly greater among the nominated than among the elected Commissioners.

5. *Street improvements.*—Various structural improvements in the streets of the town were effected during the year, some from capital, some from the regular Town Improvement (Revenue) Fund, and some from other revenue funds. For the former the money was chiefly found by the sale of surplus lands and of the out-offices of the Town Hall. Among the

lands so disposed of was a portion of the old Mahratta Ditch, but the question has been raised whether any portion of the ditch is the property of the Commissioners, and if so, whether it is advisable that a site of such historical interest and importance should be obliterated. This matter is now under the consideration of Government. A part of the sum realized by the sale of the surplus lands was, at the instance of the Town Council, devoted to acquiring lands for the purpose of widening the Chitpore road. A grant of Rs. 60,000 had been made by Government for this purpose from the assets of the old Fire-Brigade fund, and a further assignment of equal amount had been provided in the Municipal Budget. It was found, however, that the cost of carrying out this important scheme in its original comprehensive form was practically prohibitive; and the funds originally provided were supplemented by the appropriation of Rs. 50,000 out of the sale-proceeds of municipal lands already mentioned. The Commissioners completed during the year the widening of the road for a length of 700 feet between Burtollah and Machooa Bazar Street. The widening of Nimtollah Street and Dharmahatta Street at its junction with the Strand Road was effected at a cost of Rs. 19,858 out of the proceeds of the sale to Government of the out-offices of the Town Hall. These two important thoroughfares, which formerly tapered at their orifices, causing almost incessant blocks among the gorged cart traffic, have now fine wide entrances in which blocks no longer occur.

General street improvements at a cost of Rs. 46,241 were effected out of revenue. One of these—the widening of Sikdarparah Street at a cost of Rs. 10,954—has met a great want by substituting a carriage road westwards from Chitpore Road for the narrow foot-path which previously existed. The surplus of the Hackney Carriage Fund, supplemented by a grant of Rs. 2,721 from the General Fund,—in all Rs. 20,981,—was expended on new hackney carriage stands properly paved and drained.

6. *Miscellaneous proceedings of the Town Council.*—Among the miscellaneous matters which were dealt with by the Town Council during the year were the passing of rules to regulate the licensing of depôts for the sale of straw, hay, and timber; the proposed establishment of a central railway station; the establishment and maintenance of water-troughs for cattle; the quality of the gas supplied by the Oriental Gas Company; and the disposal of arrear rate-bills. These bills had been accumulating from 1876 down to the second quarter of 1879, and the labours of the Sub-Committee resulted in the cancellation of bills aggregating Rs. 3,46,170. This is a heavy loss to the municipality, for although a large part of the amount represented bills made or sent out in error, a substantial part represented perfectly good and realizable assets, which would have been recovered had ordinary promptitude been used in collecting them. These facts do not reflect credit on the management of the finances of the Corporation in the three years immediately following the establishment of the present system of municipal administration.

The year under review witnessed the settlement of the question of increasing the supply of filtered water and extending it to the suburbs. This important question had formed the subject of protracted negotiations between the Government, the Commissioners, and the Suburban Municipality, and it has now been finally arranged that the increased supply shall be provided by means of an iron main from Pultah, forty-eight inches in diameter, and capable of supplying 12 million gallons per diem, of which eight millions will be reserved for the town and four millions will be available for the suburbs. The price at which the Suburban Municipality are to receive their water will, if necessary, be settled by arbitration.

7. *Finances of the Municipality.*—At the end of 1881 the total debt of the Corporation amounted to Rs. 1,44,14,777, against which there was a sinking fund valued at Rs. 20,12,507. The net indebtedness of the Municipality at the beginning of the period under review was therefore Rs. 1,24,02,270. During the year Rs. 9,50,500 was borrowed on two occasions. On the other hand, the Government debt was reduced by Rs. 1,50,754 and the value of the sinking fund was raised to Rs. 23,31,145, or by Rs. 3,18,638. On the 31st March 1882, therefore, the net indebtedness of the Corporation

mounted to Rs. 1,28,83,378. The loans raised during the year were Subsidised partly for expenditure on works to be executed from capital and partly for the cost of the new out-fall sewer. They were raised at $4\frac{1}{2}$ per cent., being the first loans raised by the Corporation at less than 5 per cent., and were taken up at an average premium of Rs. 2-3-0. Although during the last $3\frac{1}{2}$ years the Corporation has borrowed in all Rs. 12,00,500, the net municipal debt has practically remained stationary, having been Rs. 1,28,78,770 on the 1st January 1880.

8. *Revenue (ordinary).*—The following statement shows the revenue of the Municipality during 1882 and three months of the year 1883, compared with that of 1881. These figures will not agree with the statement of income and expenditure of the Municipality appended to this report, as the latter contains figures for twelve months of the official year 1882-83 :—

	Actuals for 1882.	Actuals for three months of 1883.	Total.	Actuals for 1881.
	Rs.	Rs.	Rs.	Rs.
House-rate	9,85,088	2,48,800	12,33,888	9,90,486
Taxes	4,50,186	60,450	5,10,636	4,19,148
Fees	8,016	2,246	11,262	6,368
Fines and penalties	22,929	4,668	27,597	31,687
Road Department receipts	81,827	1,302	83,129	8,619
Street-watering	72	.....	72	.....
Conservancy Department receipts	46,947	7,407	54,354	30,471
Municipal Railway	5,170	1,054	6,224	290
New drainage	14,647	2,403	17,108	7,001
Night-soil Department	2,34,101	57,726	2,91,827	2,44,156
Slaughter-house	46,774	10,207	56,981	88,016
Municipal market receipts	1,06,510	31,177	1,37,687	1,05,407
Hospitals and Vaccination	603	200	803	760
Rent	34,385	11,061	45,446	26,177
Sale of lands and building materials, &c. ... ..	.....	1,019	1,019	.....
Miscellaneous receipts	13,208	2,779	15,987	24,594
Total General Fund income	19,66,729	4,81,492	24,48,221	19,39,750
Water-rate	4,05,107	1,04,076	5,09,183	5,36,060
Sale of water	86,741	22,280	1,09,021	78,964
Water-supply miscellaneous receipts	7,648	1,040	8,688	1,835
Total Water-rate Fund income	4,99,496	1,27,400	6,26,896	6,16,859
Lighting-rate Fund receipts	2,45,907	73,905	3,19,812	2,36,851
GRAND TOTAL OF INCOME	27,07,122	6,45,854	33,52,976	28,00,550

9. The receipts of the Police-rate Fund, Hackney Carriage Fund, and Jute and Fire-brigade Fund, which are separately brought to account, have been excluded. The two last-named funds have now been closed. The receipts of the Municipality for 1881 included one quarter's collections of the house-rate at the higher rate of 8 per cent.; whereas during the period embraced by the present report this was levied throughout at $7\frac{1}{2}$ per cent. Night-soil fees also were levied at a lower rate during 1882-83, and a reduction of Rs. 30,000 was thus caused in the demand. Notwithstanding this, however, and in spite of the fact that the house-rate receipts of the previous year were swollen by the recovery of arrears aggregating Rs. 15,000 which had no counterpart in the past year, the total collections of 1882 (twelve months) exceeded those of 1881 by Rs. 26,979. This satisfactory result was due partly to greater promptitude in realizing the current demand, partly to increased license receipts in consequence of the demand for the first three months of 1883 being made payable in advance, and partly to the higher rents paid by the Tramway Company. The *bona fide* growth of revenue is estimated at about Rs. 49,000 for the twelve months of 1882.

10. *Expenditure (ordinary).*—The following table shows the expenditure of the Municipality during the same period:—

	Actuals for 1882.	Actuals for 15 months of 1883.	Total.	Actuals for 1881.
	Rs.	Rs.	Rs.	Rs.
Interest on loans	3,61,990	1,87,026	5,49,015	5,31,864
Contribution towards sinking fund and repayment of loans	1,01,150	1,00,240	2,01,390	1,00,875
Establishment	2,91,258	60,550	3,51,808	1,00,414
Cost of collections	33,775	9,431	43,206	34,271
General expenditure	60,582	15,994	76,576	55,387
Food Department expenditure	5,25,923	71,053	5,96,976	2,70,073
Street-watering	56,330	15,612	71,942	54,051
Growth of new houses	1,00,390	3,900	1,04,290	1,38,221
Conveyance charges of the town	75,207	21,584	96,791	1,15,550
Municipal Railway	81,622	17,676	99,298	81,584
Drainage Pumping Station	31,708	7,506	39,214	32,007
Ball-water Lakes	31,213	4,255	35,468	16,573
House drainage	6,475	1,293	7,768	9,021
Burning Gas charges	408	116	524	945
Night-soil Department	9,31,371	31,344	9,62,715	1,35,404
Slaughter-house	15,032	15,289	30,321	12,487
Municipal markets	24,539	6,799	31,338	22,778
Hospital and Vaccination	5,927	31,909	37,836	42,074
Town Hall	5,624	1,770	7,394	4,801
Miscellaneous	65,799	31,627	97,426	1,00,500
Total expenditure of General Fund	16,71,567	6,46,901	23,18,468	20,16,213
WATER-RATE FUND.				
Interest on loans	1,06,690	91,558	2,01,248	2,18,401
Contribution towards sinking fund and repayment of loans	49,125	47,310	96,435	90,628
Establishment	82,705	21,617	1,04,322	81,680
Cost of collections	6,614	1,717	8,331	6,744
General expenditure	6,559	1,631	8,190	7,098
Working expenses	86,421	20,074	1,06,495	1,07,186
Charges for supply of water to shipping, &c.	19,014	4,851	23,865	16,645
Total expenditure of Water-rate Fund	3,70,250	2,12,140	5,82,390	5,12,871
LIGHTING RATE.				
Lighting lamps	2,11,248	88,072	2,99,320	2,27,150
Cost of new lamps	4,808	1,308	6,116	2,948
Cost of collections	3,413	973	4,386	3,441
Supervision and contingencies	4,995	1,220	6,215	1,181
Total expenditure of Lightening Fund	2,23,778	91,580	3,15,358	2,33,731
GRAND TOTAL EXPENDITURE	22,65,600	9,48,618	32,14,218	27,61,065

11. The total expenditure during 1882 amounted to Rs. 22,65,600 against Rs. 27,61,805 in 1881, while in the whole 15 months from the 1st January 1882 to the 31st March 1883 the total expenditure was Rs. 1,80,000 less than the estimate, and Rs. 1,06,853 less than the receipts. It appears, however, that the amounts actually falling due and paid within the first quarter of 1883 on account of interest and sinking fund were less by about Rs. 1,33,000 than the proportionate share for that period of the corresponding charges for the whole year. The general fund, therefore, ended the 15 months virtually poorer by Rs. 26,000, though nominally richer than on the 1st January 1882. The expenditure, however, was considerably below the estimate, and it is a satisfactory feature of the operations of the year that almost all the savings occurred in current expenditure, while the grants were exceeded on works of improvement. The receipts of the Water-rate Fund aggregated Rs. 6,23,952 for the 15 months. Of this sum, Rs. 4,95,496 was collected during 1882, being Rs. 80,727 in excess of the collections of 1881. The disbursements, however, added to the proportionate share of interest and sinking fund charges, exceeded the receipts by Rs. 23,000. This rate is levied at 3 per cent. on the annual valuation against a possible maximum of 6 per cent. The Lighting Rate, which is levied at the maximum rate of 2 per cent., showed a small excess of receipts over expenditure. The Police-rate Fund also showed an increase in the net balance at the close of the year of more than Rs. 20,000, although the rate was reduced in 1882 from 2½ to 2¼ per cent. This result is satisfactory. The old Jute Warehouse and Fire-Brigade Fund was closed shortly after the end of the period under review under the operation of Act IV (B.C.) of 1882.

12. The receipts under the head of license fees aggregated Rs. 6,12,377 during the 15 months. Of this amount Rs. 4,96,798 was on account of 1882, against Rs. 4,87,659 collected in 1881. Trade and profession licenses yielded Rs. 3,25,116, carriage and horse licenses Rs. 1,26,733, trade refuse fees Rs. 44,108, hackney carriage registry fees Rs. 16,624, and cart registration fees Rs. 98,933. There was an increase of 2 in the number of Joint-stock Companies, of 258 among traders, and of 2,422 among shop-keepers of all

while the number of merchants fell from 1,774 to 1,760, and of itinerant in, as from 7,262 to 5,914. The collections under this head for 1882 amounted to Rs. 2,63,406. The number of carts registered rose from 3,095 to 19,732, the receipts being largely in excess of those of 1881. The increase is said to be mainly due to the greater commercial activity that prevailed throughout the past year. The number of first and second class hackney carriages registered during the year increased, but there was a falling off in the number of third class carriages and palankeens, owing to the further extension of the tramway.

13. *Sanitary condition of the Town.—Water-supply.*—The sanitary state of the town received an unusually large share of public attention during the year, and the alleged prevalence of conditions at variance with the laws of hygiene led to the publication of severe strictures in the local press, and on some occasions to wide divergence of opinion among the Commissioners themselves. The measures of improvement which mainly occupied the attention of the Commissioners were numerous and important, and included the extension of the water-supply, both filtered and unfiltered, the completion of the sewerage system, the improvement of the privies of the town and of the arrangements for the removal of night-soil, the reclamation of bustees, and the obliteration of foul and dangerous tanks. The arrangements for the extension of the supply of filtered water have, as already mentioned, been completed. The new engines and the main have been ordered from England, and it is hoped that the end of 1884 will see the works fairly on the road to completion. Meanwhile a virtual increase of the present supply has been made by the extended use of unfiltered water for a variety of less important purposes. The efforts of the Corporation to meet the growing requirements of the town are illustrated by the following figures, which show the average daily supply of water in each year since 1879:—

		Daily average of unfiltered water.	Daily average of filtered water.	Total.
		Gallons.	Gallons.	Gallons.
1879	...	1,091,859	7,464,159	8,556,118
1880	...	1,165,776	7,407,256	8,573,032
1881	...	1,257,307	7,208,453	8,465,760
1882	...	1,838,725	7,824,576	9,663,301
1st quarter of 1883	...	2,594,276	8,049,702	10,643,983
2nd "	"	2,992,494	8,279,167	11,271,661

14. According to the census returns, the population of Calcutta was practically the same in 1881 that it was in 1876, and the supply available per head was therefore proportionately greater. The increase in the supply of unfiltered water was obtained by working the old engines to their fullest extent, as it was considered safe to do this in view of the early completion of the scheme for the extension of the unfiltered supply. It is hoped that this scheme will be in working order during the current cold season. The new engines are calculated to deliver 4 million gallons a day, working six hours, and it is estimated that over 2 million gallons of filtered water, now used for purposes for which unfiltered water would be suitable, will thus be set free. When the new scheme for increasing the supply of filtered water is completed, the present actual supply of filtered water will be about trebled. The execution of these two schemes cannot fail to have a salutary effect upon the health and general well-being of the town.

15. *Drainage.*—A large amount of progress was made in 1882-83 in the extension of the drainage system. An expenditure of Rs. 4,19,933 was incurred in laying down 2067 miles of sewers of all classes and in constructing 3,596 new house connections. The agitation in the press during the cold weather of 1882-83, and the attacks which were made by a certain section of the community upon the whole system of underground drainage, as applied to Calcutta, have invested the subject with an unusual degree of interest, and have caused the existing arrangements to be investigated with a minuteness which, whatever may be the result, cannot fail to throw much valuable light on this important subject. The total mileage of sewers actually laid down is—brick-sewers 3677, and pipe-sewers

113.14,—or 139.91 miles in all. Good progress was made during the year and it is now reported that only about 15 miles of pipe-sewers remain to be constructed. An important change was introduced during the year by the transfer of the night-soil establishment to the Health Officer. This reform is said to have infused a larger amount of energy into the department, and to have resulted in a material degree of improvement.

16. *Reclamation of bustees.*—During the past year the important work of reclaiming the bustees received more practical attention at the hands of the Commissioners than in previous years. The scheme for the reclamation of the large Soortee Bagan bustee of 64 bighas, which was drawn up and taken in hand in 1881, was carried almost to completion, and the projected works of improvement were constructed at the expenso of the Municipality. The Patwar Bagan bustee, measuring 29 bighas in extent, was also taken up; the owners were induced to undertake the works ordered by the Committee at their own cost, and these are now said to be rapidly progressing. Proceedings have also been taken with regard to the Hathee Bagan, Jorapooktir and Gowlpara, Bamun Bagan, Colvin, Kola Bagan, and other bustees, and the schemes have all made more or less progress. The areas of the bustees so dealt with aggregate 293 bighas. In addition to these, the Jora Bagan bustee, which covers 28 bighas, was taken in hand under the new section 283A of the Municipal Act, which confers extensive summary powers on the Commissioners for the reclamation of bustees whose owners prove contumacious. The original cost of the scheme for the reclamation of this bustee, as estimated, exceeded four lakhs of rupees, but the modifications subsequently made proved so acceptable to the people that the owners of the bustee have in almost every instance consented to give up, free of cost, the land required for the municipal improvements, recouping themselves by the enhanced value of the remainder. Thirty-three tanks were obliterated during the year at a net cost of only Rs. 1,768 to the Municipality, but very many old and objectionable tanks still remain. Thirteen out of the 33 tanks were filled up by their owners.

17. *Meteorology of the year.*—There was nothing worthy of note in the meteorology of the year. The average temperature was a little higher than usual, and the average humidity was also high, especially in October and November. The rainfall was practically normal, falling short of the average of the last 48 years by only two-tenths of an inch. The distribution, however, was to some slight extent unusual, being in excess in February and October, and in deficit in June, July, and August. The price of food was generally moderate, rice selling at Rs. 2-9, Rs. 2-3, Rs. 2-1, and Re. 1-14 per maund according to quality. These prices entitle the year to rank as a year of plenty.

18. *Registration of vital statistics—Births.*—The number of births registered was 7,505, besides 1,852 registered during the first three months of 1883. The birth-rate of 1882 was 17.3 per mille, which is slightly in excess of that of the previous year. Among the various races, the recorded birth-rates per mille were—

				Birth-rate.	Proportion of male to 100 female births.
Non-Asiatics	...	...	...	16.3	102
Mixed races	...	...	...	42.7	109
Hindus	...	...	...	18.3	108
Mahomedans	...	...	...	13.9	121
Others	...	...	...	6.3	84

The Health Officer of the Municipality observes that the statistics for non-Asiatics and mixed races are open to great doubt, and a recorded birth-rate of 42.7 per 1,000 certainly seems abnormal. It is probable that the actual number of births is on the whole correctly returned according to race, whereas the birth-rate is calculated upon a census population which was reduced by the inclusion among non-Asiatics of many members of the mixed races. It is improbable that there is any appreciable concealment of births among the Eurasian class.

Deaths.—The death-rate of fell from 1,774 to 1,760, and Only three in the preceding decade present collections under this ho rate is also success of the decennial mean. The n. of carts registeaths in 1882 was 3,177 against 13,030 in 1881, and an average excess of the ten years 1872-81. There were also 3,434 deaths in the period from cony to March 1883. The death-rate per mille was 30.4 against an average of. The main cause of the increase was cholera, which was unusually precrease, being credited with 2,240 deaths against 1,693 in 1881, and a decennial palerage of 1,341. The Commissioners point out that the year was undoubtedly one of general prevalence of cholera, and that the outbreak was more severe in the tracts adjacent to Calcutta than in Calcutta itself; and they infer, not only that the outbreak was due to general and not to local causes, but that local causes tended to mitigate it. It is possible, however, to push this inference too far. It would certainly be unfair to point to the increase in cholera mortality in Calcutta and ascribe it wholly to municipal neglect, without adverting to the general influences of the season which the experience of the metropolitan tracts generally shows to have been in operation. But it is quite certain that had the Commissioners of Calcutta pursued for some years the policy which they have now adopted,—had they adopted the advice unceasingly tendered to them by their officers and provided properly for the sanitation of the bustees, and removed well-known sources of disease which were undoubtedly removeable,—the mitigation of the outbreak would have been much greater and the mortality consequently much less. The responsibility for a great deal of cholera mortality in 1882 unquestionably rests with the predecessors of the present Commissioners. The Army Sanitary Commission quite justly remark:—"From what has been said, it will be seen that increase of cholera in Calcutta is a perfectly legitimate consequence of filth unremoved and accumulating among the dwellings of the people, and we have also seen where the blame of this lies."

20. The other chief diseases show a sensible decrease of mortality, especially small-pox, which caused only 17 deaths during 1882. It is to be observed, however, that there were as many as 38 deaths from small-pox in the first quarter of 1883. Under pressure of this outbreak vaccination was pushed on with great vigour, and it is reported that 6,063 persons were vaccinated within the quarter in question. The infant death-rate was as usual very high, being 427.1 per mille. In other respects the vital statistics of Calcutta for 1882-83 do not present any remarkable features.

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

21. Inclusive of the Suburban Municipality, the number of Municipalities in the interior of Bengal was as follows:—

	1881-82.	1882-83.
First class Municipalities	26	27
Second class ditto	99	97
Unions	58	54
Stations	2	2
Total	185	180

Compared with the figures of 1881-82 the statistics show a decrease of five in the total number of municipal institutions in the country. If each class is taken separately, it will be seen that there was an increase of one in the number of municipalities of the first class, and a decrease of two in that of the second class. The number of institutions styled Unions fell from 58 to 54, but that of Stations remained the same as in the previous year. The town of Naraingunge, which was a second class Municipality, was raised to the status of a first class Municipality, with effect from the 1st January 1883.

22. The decrease of two in the number of second class Municipalities was due to the abolition of the Municipalities of Kalaruah and Kaligunge in the district of Khulna. The Union of Sitamarhi in the district of Mozufferpore was created a second class Municipality, with effect from the 1st October 1882. The decrease of four in the number of Unions was due to the abolition of the Unions of Jehanabad, Chand, and Chynpore in the district of Shahabad, and of the Cantonment Union at Berhampore. A new Union was created during the

year at Khuruckpore Bazar in the district of Monghyr. Both the two committees were abolished after the close of the year, and have been converted into their class Municipalities.

23. *Constitution of Committees.*—The constitution of the Committees of the various Municipalities was as shewn in the table below—

	Europeans.		Natives.		Total.		Officials.		Non-officials.	
	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.
First class municipalities	300	195	327	369	627	564	176	175	341	359
Second class ditto	365	286	1,636	1,651	1,996	1,511	381	371	970	960
Unions	4	3	367	351	371	354	34	37	357	351
Stations	17	18	13	11	29	20	3	3	26	25
Total	626	496	1,772	1,791	3,398	2,256	694	686	1,694	1,705

24. In the first class Municipalities there was a decrease of 5 in the number of European Commissioners and an increase of 42 in the number of native Commissioners. The number of official Commissioners fell from 186 to 175 and that of non-official Commissioners rose from 341 to 359.

25. In the second class Municipalities the European element in the managing boards decreased by 25 individuals, while the number of native Commissioners increased by five. There was also a falling off in the number of both official and non-official Commissioners. There was a total decrease of 20 Commissioners in the constitution of second class Municipalities, and this is explained by the fact that two second class Municipalities were abolished during the year and one was transferred to the first class.

26. There was a total decrease of 29 in the number of members of Union Committees. This was due to the abolition of four unions and the erection of one into a second class Municipality. The total number of Commissioners in stations remained the same as in the previous year, but there was an accession of one in the number of European Commissioners.

27. If the whole number of European Commissioners is compared with that of native Commissioners, the proportion is three to five. The legal proportion of official to non-official Commissioners is still apparently exceeded, but this is entirely due to the inclusion under the term "officials" of all persons in the employ of Government in every department whatsoever. The Municipal law regards as officials only those who are employed in the Judicial, Police, or Revenue Departments.

28. *Meetings of Committees.*—The statement in the margin shows the number of meetings held by the Commissioners of first class municipalities. The municipalities of Midnapore, Gya, Arrah, Mozufferpore, Jessore and Chittagong failed to comply with the provisions of the law, which require that meetings shall be held generally once a month. This failure was especially marked in the cases of Jessore and Chittagong. The Commissioner of the Presidency Division, in writing about the attendance of the Commissioners of the Jessore Municipality, says—"The attendance at these meetings was unsatisfactory; the highest number of Commissioners, including the Chairman, attending any one meeting was eight only. Want of interest in municipal matters has often in my experience been characteristic of the Commissioners of this municipality." In Chittagong, though the number of ordinary

Serial No.	NAMES OF MUNICIPALITIES.	Number of ordinary meetings.	Number of special meetings.	Number of Sub-Committee meetings.
1	Burdwan	12	8	.....
2	Midnapore	11	.....	9
3	Moochy and Chinsurah	12	1	.....
4	Serampore	11	5	16
5	Utterparah	11	1	.....
6	Howrah	22*	5	21
7	Nuburban	13	.....	29
8	Kishnaghur	12	.....	.....
9	Santipore	25	.....	.....
10	Nanaghat	16	.....	.....
11	Jessore	5	.....	.....
12	Rampore Beaulah	9	3	.....
13	Darjeeling	13	.....	.....
14	Dacca	17	.....	.....
15	Naraingunge	12	.....	.....
16	Chittagong	5	.....	15
17	Comilla†	.....	.....	.....
18	Patna	15	.....	.....
19	Gya	8	.....	.....
20	Arrah	8	.....	.....
21	Mozufferpore	8	.....	.....
22	Durbhanga	13	.....	.....
23	Clupra	12	.....	.....
24	Monghyr	10	.....	4
25	Ilahpore	14	3	.....
26	Furnah	12	.....	.....
27	Poorce	12	.....	.....

* In one of these no business was done, as the Commissioners present did not form a quorum.

† Information not furnished.

Dr. in the meetings was only five, the Commissioners did active work in the Committees. The District Magistrate's remarks on this point are quoted in 177e—"The Government resolution concerning local self-government fell rather flat in Chittagong. The Commissioners are not able to devote much more time to public duties than they at present do, and they have always shown good interest in their municipal work, and in speaking their opinion freely. I think the general opinion in the town is that very little benefit is likely to be gained by change from the existing system. I have continued steadily from the time I came to the district to put the municipal work as much as possible into the hands of the Commissioners, and to interfere as little as possible. The result is that nearly all the work is done by the Vice-Chairman, who is their own nominee, and this is the best arrangement."

29. In the Burdwan Division the attendance of the Commissioners with a few exceptions was generally fair. In the Burdwan Municipality the attendance of the elected Commissioners was very creditable. Almost all of them attended all the meetings. In the opinion of the Commissioner of the division the municipality was "vigorously and ably managed" during the year. In the Midnapore Municipality, where there were eleven meetings during the year, the attendance of the Commissioners was generally fair, and most of the native members evinced a lively interest in the affairs of the municipality. It was their practice to sit by turns every Wednesday to decide cases under the Municipal Act, and assist the Vice-Chairman by enquiring into petitions referred to them for disposal. In the Hooghly and Chinsurah Municipality the non-official members took much more interest in municipal affairs than the official members, and the Chairman entrusted most of his duties to the Vice-Chairman and his non-official colleagues. In Serampore most of the Commissioners attended the meetings regularly, and showed a satisfactory interest in the discharge of their duties. During the year under report the Uttarparah Municipality sustained its reputation for good management, and the members of the Corporation continued to devote much time and attention to its welfare. The appointment of the former Vice-Chairman, Baboo Bejoy Kissen Mookerjee, to be the Chairman of the municipality for a term of two years was mentioned in the report for 1881-82. The Commissioner of the division, Mr. Beames, thus notices his work:—"This gentleman discharges his duties with great zeal and efficiency, and the excellent condition of the town is mainly due to his constant supervision and care." In Howrah several of the non-official Commissioners regularly attended the meetings of the Municipality, and showed much interest in its affairs.

30. In the Presidency Division the Municipal Committee of the Suburbs of Calcutta is composed of 13 ex-officio and 29 ordinary Commissioners. Of the ex-officio members, inclusive of the Chairman and Vice-Chairman, one (the Vice-Chairman) attended all the thirteen meetings held during the year, one attended 11 meetings, two 6 meetings, eight less than 6 meetings, and one did not attend any meeting. Of the non-official ordinary members, two attended 12 meetings, three attended 10 meetings, four 9 meetings, three 8 meetings, two 7 meetings, three 6 meetings, nine less than 6 meetings, and three failed to attend any meeting at all. In Kishnaghur the attendance of the Commissioners was satisfactory. The lowest number of meetings attended by any one member was 9. In Santipore the attendance of the Commissioners is reported not to have been so satisfactory as it should have been. There were 25 meetings held during the year, and out of seventeen Commissioners, only nine attended 2 meetings. In Ranaghat the Chairman alone attended all the meetings held during the year. The ordinary members were apathetic, and displayed very little interest in the affairs of the Municipality.

31. In the Rajshahye and Cooch Behar Division the attendance of the Commissioners of the Rampore Baulcah Municipality was not very satisfactory. Of twenty-six Commissioners, three attended 6 meetings, one 7 meetings, and the rest less than 6 meetings. The Chairman alone attended 10 meetings. The Committee of the Darjeeling Municipality consisted of sixteen European and three native members, of whom eight were officials and eleven non-officials. The attendance of the Commissioners was on the whole satisfactory.

32. In the Dacca Division the attendance of the Commissioners of the Committee-Municipality was not very satisfactory during the year under report. Their Commissioners, however, did good work in investigating complaints and in reporting upon petitions relating to the imposition and revision of taxes. The town of Naraingunge has only recently been raised to the status of a first class Municipality, but the work done by the Commissioners is said to be very creditable to them. The Commissioner of the division, Mr. Alexander, writes thus about the improvements made in the town:—"During the past nine months very great improvements have been effected. I who have known Naraingunge during the past 15 years hardly recognized the place when I visited it last in January 1883. In the place of a small dirty village buried in dense matted jungle, full of filthy ponds with narrow muddy footways, it is now open in all directions down to the river side with broad roads intersecting it in all directions; many fine buildings have been and are being erected; solid quays and landing places are being constructed; and the whole place has the air of a thriving trading centre with rapidly increasing business."

33. In the Patna Division the Commissioners of the first class Municipalities were not so regular in their attendance as could be wished. In Patna only one Commissioner (the Chairman) attended all the fifteen meetings held during the year. The District Magistrate makes the following remarks about the *personnel* of the Municipal Committee:—

"I cannot say that the history of the Patna Municipality during the past year has been altogether a creditable one. The Commissioners never seemed to know their own wishes. Sometimes the majority wished for a paid Vice-Chairman, sometimes for an honorary one assisted by a paid Secretary, and sometimes for both a paid Vice-Chairman and a paid Secretary. Patna it is well known is a city full of factions, and unfortunately representatives of most of them were found amongst the Municipal Commissioners. The result was private quarrelling, indefensible expressions used publicly and privately, and a complete want of unanimity (a want of unanimity too very different from intelligent opposition) in many important points. Especially want of unanimity was manifest concerning the appointment of a Vice-Chairman and the retention or otherwise of the Secretary. Matters culminated since the conclusion of the year in what looked very like an attempt to expel the members who opposed the retention of the latter. A meeting was held on the 2nd April, in which the Secretary laid before my predecessor a list of gentlemen who were alleged to have served their three years, and therefore bound to retire. The necessary action was taken on this, and a few days afterwards I discovered only just in time that the dates laid before my predecessor were incorrect, and that the so-called outgoing members had another year to serve. It was to say the least a curious coincidence that four out of the five gentlemen who were put up for retirement voted for the abolition of the Secretary. The whole five were appointed on the same day, so that if one went out all would have to do so.

"The Secretary has since placed his resignation in my hands, which has been accepted.

"The real cause of this want of unanimity is, I believe, the dread of the permanent salaried Vice-Chairman becoming a partizan of one of the factions; nor do I see how either a Hindu or a Mussulman could avoid becoming so more or less. My own opinion is—and this opinion is, I believe, shared by the bulk of the Municipal Commissioners—that the work will never be satisfactorily carried on until there is a European Vice-Chairman of high character on a sufficient salary."

34. In the Bhagulpore Division the attendance of the Commissioners was pretty regular.

35. In the Pooree Municipality in the Orissa Division the number of meetings held during the year was 12, and the average attendance of the Commissioners at each meeting was 8.

36. The number of meetings held in the second class Municipalities in the Burdwan Division was on an average 13.5 during the year; in the Presidency Division 13.7; in the Rajshahye and Cooch Behar Division 11.5; in the Dacca Division 14.6; in the Chittagong Division 9.6; in the Bhagulpore Division 10.2; in the Orissa Division 11, and in Chota Nagpore 9.8. The Patna divisional report contains no information on this point.

37. *Elective System.*—There was no change in the number of municipalities in which the elective system was in force. These were three in number, viz., Serampore, Burdwan, and Kishnaghur. In Serampore the introduction of the property test in the election of Commissioners has materially impaired the popularity of the system. The Chairman has reported that the people take very

in interest in the polling, and that at a recent election none of the rate-payers took the trouble to attend personally to record their votes. It is important to observe that the system was successful before the introduction of the 4 rate, which reduced the number of voters from 7180 to 602. This will be rectified under the new law.

38. In Burdwan the town is divided into four wards for the purposes of election. During the past year there was a vacancy of one member each in three of them. Out of 5,149 persons entitled to vote, 1,921 persons exercised the privilege, and the highest number of votes secured by any one candidate was 414.

39. In Kishnaghur five of the elected Commissioners retired from the Committee during the year, but the election of members in their places excited very little interest among the people. There was a contest in one ward only, and the number of votes obtained by the successful candidate, out of four competitors, was 79 only. The Chairman of the municipality reports as follows:— "It is noteworthy, however, that very few respectable persons voted, the efforts of the partisans on either side being directed to gain the votes of poor rate-payers somehow or other dependent upon the candidates. Some of these did not know why they had come to vote, and had to be told that they were electing their Municipal Commissioners. The rules allow the poorest rate-payers to vote, and I doubt whether their votes are freely given." He suggests that a property qualification for voters should be introduced. This will be provided in the rules to be framed under the new Act.

40. *Ward Committees.*—In the Burdwan Division, the town of Burdwan is divided into four wards for the purposes of election. Each ward consists of a certain number of mohullahs of the municipality, but no Ward Committees exist in the strict sense of the law to supervise conservancy, and sanitary and other matters. During the year under report the Commissioners of the Midnapore Municipality divided the town into four wards, and appointed four gentlemen as members of each of the wards. Powers under various sections of the Municipal Act have been delegated to them.

41. In the Presidency Division, as stated in the report for 1881-82, six Ward Committees have been appointed for the six wards of the town of Kishnaghur. These Committees were composed mainly of Municipal Commissioners and one or two respectable residents of the wards who take an interest in municipal affairs. They were entrusted with the power of looking after and preventing encroachments on drains and roads, superintending the work of sub-overseers and coolies employed in repairing and opening kutcha roads, revising the assessment of the house-rate, and superintending the conservancy operations. The Chairman of the Municipality states that some of these Ward Committees have done their work satisfactorily, and that the roads and drains of the town were better kept during the year under report than in any previous year. He adds, however, that in matters of assessment these Committees showed a tendency towards undue leniency. There were no Ward Committees in any of the second class Municipalities of this division, except in the Municipalities of South Barrackpore, North Barrackpore, Baraset and Naihaty in the 24-Pergunnahs. The duties of these Committees were confined to the work of assessment only, no other powers having been delegated to them.

42. In the Rajshahye and Cooch Behar Division there are no Ward Committees in any of the Municipalities except Dinagepore and Rungpore. In the former there were five such Committees during the year, and in the latter two. The duties of these Committees were to report after personal enquiry on petitions for reduction or remission of taxes.

43. In the Dacca Division the scheme for the creation of elective Ward Committees mentioned in the last report was abandoned, as it proved a failure. In the Barisal Municipality the Ward Committees appointed under the Municipal Act had nothing to do during the year, as there was no new assessment to be made. The preparation of new assessment lists under sections 79 and 80 of the Act was the only power delegated to them. In the Kishoregunge

Municipality the duty of making assessments was entrusted to a Committee consisting of twelve members, and it is reported that they performed their duties satisfactorily. In the Jamalpore Municipality in the district of Mymensingh seven Ward Committees were appointed during the year for the seven wards into which the town is divided. The assessment of taxes was the only duty entrusted to them. In the Sherepore Municipality the ward system was introduced during the year. The Municipality was divided into ten wards, and the total number of members appointed to them was 36. The power of assessing taxes on the rate-payers was the only power that was delegated to them under section 53 of the Municipal Act.

44. In the Patna Division, the Patna Municipality is divided into eleven wards, each of which is in charge of two or three Municipal Commissioners. Their duty is to hold local enquiries and report upon petitions referred to them. It is stated that the number of Ward Commissioners being small, great inconvenience is experienced in the disposal of cases requiring local enquiries. It is proposed to organize elective Ward Committees in this Municipality. In Gya the Ward Committees did not work well during the year. The Chairman reports that the members showed a very lukewarm interest in the business before them. In Arrah the Ward Committees were entrusted with general power to supervise the conservancy of the Wards; and are reported to have been of some service. In the Chapra Municipality there are four Ward Committees, consisting of three members each. Their chief duty is to supervise the conservancy operations of their respective Wards and to report on any matters referred to them by the Vice-Chairman. Each Committee deputes one of its members every week to hear the conservancy reports of its mohullahs. The Conservancy Sub-Overseer submits his reports once a day to this member, who forwards them to the Vice-Chairman of the Municipality with his remarks and recommendations for final orders. Each Committee has a book in which are noted briefly the orders given in matters other than such as are merely routine.

45. In the Bhagalpore Division Ward Committees exist in the Municipalities of Bhagalpore, Purneah, and English Bazar and in the station of Jamalpore in the District of Monghyr.

46. *Municipal Benches.*—The statement below shows the work done by the Commissioners of first class Municipalities in their capacity as Honorary Magistrates in disposing of cases of nuisance and breaches of conservancy rules:—

Number.	NAMES OF MUNICIPALITIES.	Number of cases.	Number of persons convicted.	Number acquitted.	Number pending.	Amount of fine realized.		
						Rs.	A.	P.
1.	Burdwan	...	470	473	53	...	201	7 0
2.	Midnapore	...	188	152	84	1	60	4 0
3.	Hooghly and Chinsurah	...	375	348	58	...	441	12 0
4.	Berampore	...	689	622	67	...	632	0 6
5.	Ulterparah	...	123	120	3	...	196	6 0
6.	Howrah	...	1,463	1,232	173	58	1,968	14 3
7.	Suburban	...	1,555	1,322	166	34	7,417	14 0
8.	Kishnugbur	...	357	329	77	...	194	9 3
9.	Santipore	...	112	140	21	2	160	10 0
10.	Banaghat	...	37	Not mentioned in the report			77	4 0
11.	Jessore	...	41	35	6	...	185	3 0
12.	Bamapore Beaulah	...	360	347	49	...	161	8 0
13.	Darjeeling	...	620	604	34	...	933	14 0
14.	Dacca	...	702	568	127	17	865	10 0
15.	Naraingunge	...	107	191	4	...	296	4 0
16.	Chittagong	...	No Bench constituted.					
17.	Comilla	...	Not reported.					
18.	Patna	...	1,341	1,077	1,031	...	2,771	10 10
19.	Gya	...	431	367	103	8	744	0 0
20.	Arrah	...	143	132	21	4	136	0 0
21.	Mozufferpore	...	4	6	...	...	22	0 0
22.	Durlbhanga	...	333	1,113	10	...	2,109	2 0
23.	Chupra	...	136	68	68	...	44	11 0
24.	Monghyr	...	501	419	158	...	172	15 0
25.	Bhagalpore	...	1,184	1,135	75	...	618	3 0
26.	Purneah	...	23	21	18	26	9	0 0
27.	Pooree	...	No Bench constituted.					

47. The table below shows the work done by Benches in second class Municipalities and Stations where such Benches have been constituted:—

Number.	NAME OF MUNICIPALITIES.	Number of cases.	Number of persons convicted.	Number acquitted.	Number pending.	Amount of fine realised.		
						Rs.	A.	P.
1. Culua	...	183	166	19	...	106	0	0
2. Cutwa	...	17	18	4	...	72	0	0
3. Dainhat	...	3	3	...	...	15	0	0
4. Raneegunge	...	269	288	45	...	245	0	0
5. Bansbaria	...	110	91	19	...	15	0	0
6. Baidabatty	...	448	443	20	1	400	0	0
7. Bhuddessur	...	240	234	6	...	235	0	0
8. Chuunderkona	...	16	26	...	...	21	0	0
9. Tumlook	...	35	42	3	1	42	0	0
10. Rajpore	...	90	154	46	...	146	10	0
11. South Barrackpore	...	73	50	23	...	114	8	0
12. North ditto	...	67	67	...	...	29	14	0
13. North Dum-Dum	...	6	5	3	...	4	8	0
14. Nuddea	...	31	24	10	8	14	8	0
15. Sathkhira	...	22	22	...	2	14	2	0
16. Berhampore	...	330	314	83	...	275	15	6
17. Nattore	...	65	103	2	13	111	0	0
18. Pubna	...	24	40	2	...	38	0	0
19. Sherepore	...	22	26	...	...	3	0	0
20. Barrisal	...	88	73	19	2	98	0	9
21. Golgong	...	205	188	32	1	190	2	0
22. Jamalpore	...	499	324	175	...	192	0	0
23. Sahibgunge	...	591	568	26	...	337	0	0
24. Cuttaek	...	223	124	127	1	560	12	0
25. Juralia	...	96	110	12	...	89	0	0

48. *Assessments.*—In the Presidency Division the work of the assessment department of the Suburban Municipality was satisfactorily performed. The number of houses inspected, re-valued and re-assessed during the year was 11,047, of which 1,660 were pucca and 9,387 were thatched houses. The number of houses which were either for the first time brought under assessment or the valuations of which were enhanced on account of improvements was 5,875. It is reported that the year's operations resulted in an increase of Rs. 6,000 in the house-rate assessment. In the Santipore Municipality a re-assessment of the rate on holdings was made during the year under report. The revision took effect from the commencement of the current year. It is reported that the re-assessment added about Rs. 400 a year to the income of the Municipality. There was a re-valuation of the house property made during the year in the Ranaghat Municipality. The work was divided by the Commissioners among themselves, and it is reported to have been satisfactorily performed. The object of the revision is said to have been to equalize the incidence of the house-tax. In the second class Municipalities in the Presidency Division revised assessments were made during the year in the South Suburban, Rajpore, Kumarkhali, Moheshpore, Chanduria, Dehbatta, Berhampore, Junghipore, and Kandi Municipalities. In Berhampore the revision of assessment was made in consequence of the inclusion of the Berhampore Cantonment and some additional villages in the Municipality.

49. In the Rajshahye Division the general revision of assessment which was made in the Darjeeling Municipality in 1881-82 came into effect from the commencement of the year under report. The result of the revision was the raising of the demand of house-rate from Rs. 14,197 to Rs. 17,000. A general re-assessment of taxable property was made during the year in all the second class Municipalities of this division, with the single exception of Pubna. The result of the revision in Dinagepore was that certain anomalies in the assessment were corrected, and a graduated scale, according to the circumstances of the people, was adopted. It is reported that in Nattore the revised assessment made in 1881-82 underwent a further and more thorough revision. The revised assessments in Serajgunge and Bogra took effect from 1st April 1883. In Sherepore and Rangpore the alterations were slight. In Kurseong and in the union of Julpigore the revision resulted in an increase in the demand.

50. In the Dacca Division the assessment in the Naraingunge Municipality was altered from a tax on persons under clause (a) of section 77 of Act V (B.C.) of 1876 to a rate on the annual value of holdings under clause (2) of that section. It is reported that this alteration in the mode of assessment effected an increase of Rs. 5,576 to the income of the Municipality. In the second class Municipality of Nalchitty the assessment was revised during the year. It yielded an increase of Rs. 19.4 to the income of the Municipality. The assessment is reported to be now neither heavy nor oppressive to the people, and to bear a fair proportion to their circumstances and property. The average rate of taxation is stated to be Rs. 2-2-3 per holding per annum. In the Sherepore Municipality, in the district of Mymensingh the assessment of the tax on persons was also revised during the year. The revision effected an increase of Rs. 778-8 in the demand of the tax.

51. In the Clittagong Division the assessment of the Brahmunbaria Municipality was revised during the year under report, and the result was an increase of Rs. 300 in the income of the Municipality under the head of "tax upon persons."

52. In the Patna Division there was no revision of assessment in any of the first class Municipalities except Durbhunga. The result of the revision is reported to have been not very successful. In Patna and Mozufferpore the practice of collecting the tax by half-yearly instalments was changed, and the municipal dues are now collected every three months.

53. In the Bhagulpore Division the assessments in the Monghyr and Colgong Municipalities were revised during the year. The result of the revision in Monghyr was an increase of Rs. 302-2-3 in the collections of the house-rate for 1882-83 over those of 1881-82. In Colgong the revised assessment came into operation from the beginning of the current year.

54. In the Orissa Division there was a triennial revision of assessment in some of the wards of the Cuttack Municipality. The result was a net increase of Rs. 329-13-3 in the demand.

55. *Fresh imposts levied during the year.*—During the year the provisions of the Bengal Municipal Act, 1876, which provide for the levy of a tax on carriages, horses, and other animals were extended to the Municipality of Durbhunga. The tax was introduced during the second half of the year, and 99 horses and 22 vehicles were registered and charged at full rates. Mention was made in the report for 1881-82 that sanction had been accorded to the Commissioners of the Doonraon Municipality to register all carts kept or habitually used within the Municipality and to charge a fee not exceeding that specified in section 134 of the Municipal Act for such registration. The orders took effect from the commencement of the year under report. Sanction was also given during the year to the levy by the Commissioners of the Jessore and English Bazar Municipalities of fees for the registration of carts kept or used within the limits of those Municipalities. The fee sanctioned for Jessore was annas two per month or annas twelve per half-year upon every cart. That for English Bazar was Rs. 2 per half-year.

56. *Rectification of municipal boundaries.*—In April 1883, the Commissioner of the Patna Division submitted a proposal from the Commissioners of the Revilgungo Municipality for the revision of the boundaries of that Municipality. The object of the revision was stated to be to make the eastern and western limits of the town distinct and capable of identification. The proposal received the sanction of Government in the following month.

57. The boundaries of the Durbhunga Municipality were also revised during the year. The proposal was made by the Municipal Commissioners with a view to provide for the sanitation of certain villages lying on the outskirts of the eastern boundary of the Municipality.

58. In March 1883 the Commissioner of the Rajshahye and Cooch Behar Division submitted a proposal to revise the boundaries of the Rampore Beaulah Municipality in the district of Rajshahye. The object of the change was the inclusion of eight suburban villages within the limits of the town. The proposal received the sanction of Government in July 1882.

59. During the year under report the Commissioner of Dacca submitted a proposal for the exclusion, from the limits of the town of Dacca, of eight hamlets

which had hitherto been included within the Municipality. These villages were very remote from the centre of the town and were thinly populated. The tax raised from them, though inconsiderable, was felt as a heavy burden by the people. In the infancy of the Municipality the inclusion of these tracts was probably thought advantageous as helping to swell the municipal income without adding much to its expenses. But it has been found impracticable to extend to these tracts the filtered-water supply which the town of Dacca now possesses, or to light the streets in them, or to attend properly to their conservancy, and it was therefore considered expedient to contract the Municipality within limits which will render it practicable to extend equal advantages to all parts. The sanction of Government was accorded to the proposal, and the revised boundaries came into effect from the 1st October 1882. The revision had also the effect of excluding from the municipal limits the khedda grounds at Dacca.

60. The limits of the town of Mohespore, a second class Municipality in the district of Nuddea, were extended during the year by the inclusion within them of two villages called Hamidpore and Jalipore. Both these villages lie on the borders of the Municipality and enjoy the advantages of municipal administration as regards the means of communication. But their sanitary condition was defective, and they formed a source of danger in times of epidemics of disease. The population of the villages were moreover mostly engaged in pursuits other than agricultural. The revision was sanctioned, and it came into effect on the 1st January 1883.

61. *Income.*—The following statement shews the receipts of the different classes of Municipalities, Unions, and Stations during the year 1882-83, as compared with the previous year:—

Income.

HEADS OF RECEIPT.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		Others in the interior of the province.									
	1881-82.		1881-82.		1882-83.		1881-82.		1882-83.		1881-82.		1882-83.	
	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.
1. ASSESSED TAXES.—														
a.—Conservancy cess ...	1,44,982	1,32,641	80,374	82,346	47,261	63,268	0	10	.....	.....	.....	.....	2,34,472	2,97,264
b.—License on trades ...	1,325	1,031	.....	.....	4,230	160	.....	.....	.....	.....	.....	.....	1,472	1,135
c.—Tax on persons, according to circumstances and property ...	.....	.....	.....	.....	25,885	10,360	4,92,085	4,72,146	95,478	95,602	.....	.....	6,12,937	5,78,439
d.—Tax on owners, according to the yearly value of houses and lands owned by them ...	2,38,172	2,46,176	1,21,630	1,27,438	4,43,836	4,61,510	2,480	5,201	.....	.....	17,140	17,140	4,22,664	4,24,074
e.—Lighting tax ...	.....	.....	36,680	32,167	.....	.....	.....	.....	.....	.....	.....	.....	90,609	82,302
f.—Tax on carriages and animals ...	41,946	87,071	10,214	11,877	82,925	84,850	46,050	48,434	1,318	1,071	1,094	1,220	1,61,334	1,74,735
g.—Tolls on roads and at ferries ...	3,157	5,402	175	.....	90,818	99,761	50,247	64,908	644	92	.....	.....	1,63,406	1,67,634
4.—OTHER TAXES.—														
a.—Fees on municipal processions ...	.....	.....	.....	.....	2,011	2,735	.....	.....	.....	.....	.....	.....	2,011	2,735
b.—Latrine fees ...	.....	.....	.....	.....	1,307	.....	.....	.....	1,322	.....	.....	.....	2,929	.....
c.—Tax on rice-dalls ...	.....	.....	.....	.....	.....	.....	325	547	.....	.....	.....	.....	389	561
d.—Tax on coal and brick and lime kilns ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	590	686	590	711
e.—Fees for keeping pigs and cows ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	87
f.—Fishery tax ...	.....	.....	.....	.....	.....	.....	.....	.....	450	.....	.....	.....	450	.....
5.—Miscellaneous receipts ...	90,807	61,635	24,060	20,461	2,03,879	2,38,721	1,52,943	1,38,460	13,518	14,379	2,364	4,877	4,97,733	5,30,523
6.—Loans ...	.....	.....	.....	.....	.....	.....	835	800	.....	.....	.....	.....	900	1,460
7.—Deposits and advances ...	21,431	16,281	618	536	3,770	6,360	204	2,520	.....	.....	130	.....	25,000	15,000
Total ...	9,54,185	8,31,595	2,45,069	2,67,710	9,71,265	9,92,991	7,45,673	7,11,920	1,12,309	1,12,134	22,269	23,449	22,33,940	26,10,676

62. It will be seen from the above statement that the total municipal revenue of the province exceeded that of the previous year by Rs. 86,135. The increase was shared in by all first class Municipalities except the Suburbs of Calcutta and by Stations; and was distributed as follows:—

In the Howrah Municipality	Rs.
In other first class Municipalities	14,056
In Stations	1,11,736
	1,184
Total amount of increase	1,26,976

68. The following classes of municipal institutions showed a decreased revenue during the year:—

	Ra.
The first class Municipality of the Suburbs of Calcutta	6,919
Second class Municipalities	33,747
Unions	175
Total amount of decrease	40,841

Deducting the amount of decrease from the total increase it will be seen that there was a net increase of Rs. 86,135 in the municipal revenue of the province over that of the year 1881-82.

64. As regards the various sources from which the municipal revenue is derived, it will be seen that an increase occurred under the following heads:—

Heads of receipt.	Amount of increase.
	Ra.
Conservancy cess	19,117
Tax on owners according to annual value of holdings	30,070
Lighting tax	2,288
Tax on carriages and animals	23,204
Tolls on roads and at ferries	4,278
Fees on musical processions	724
Fees on rice stalls	241
Tax on coal and brick and lime kilns...	138
Fees for keeping pigs and cows	57
Miscellaneous	51,520
Loans	899
Total	1,32,536

On the other hand there was a decrease under the following heads:—

	Ra.
License on trades	338
Tax on persons	34,499
Latrine fees	2,529
Fishery tax	435
Deposits and advances	8,600
Total	46,401

65. The increased receipts under the head of *Conservancy cess* were due to the introduction of the Latrines Act VI (B.C.) of 1878 to the Municipality of Bhagulpore and to the extension of the area of operations under the Act in certain other Municipalities.

66. The increase under the head of *Tax on Owners of houses and lands* was chiefly due to the transfer of the Municipality of Naraingunge from the second to the first class. There was an increase of Rs. 8,003 under this head in the Suburban Municipality due, it is said, to improvement in the collections.

67. The increase under the head of "Lighting tax," which is levied only in Howrah under Act V (B.C.) of 1873, was due to the extension of the area of lighting.

68. There was a total increase of Rs. 23,204 under the head of *Tax on carriages and animals*. This amount was distributed among all classes of Municipalities in the manner shown in the margin. The increase was due to greater activity of trade during the year under report. In Appendix A will be found a statement showing the number of carriages and animals licensed during the year under report in first class Municipalities.

69. The increase under the head of *Tolls on roads and at ferries* was due to the order of Government passed in June 1881 by which Municipalities were allowed in certain cases to appropriate the receipts from ferries situated within their limits.

70. The next head of income which demands special mention is *Miscellaneous receipts*. The statement below shows the sources of income which come

	Amount of increase.
	Ra.
Suburbs of Calcutta	16,036
Howrah	1,159
Other first class municipalities	1,633
Second class municipalities	3,798
Unions	453
Stations	185
Total	23,204

under this heading and the amounts realized from each of them during the years 1881-82 and 1882-83—

	1881-82.	1882-83.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Realizations under special Acts ..	45,492	35,031	....	10,461
2. Proceeds of lands ..	5,608	7,762	2,154	....
3. Income from markets ..	38,016	71,774	33,758	....
4. Conservancy and road cleaning ..	2,923	3,228	305	....
5. Municipal fines ..	48,088	40,708	....	7,380
6. Payments for municipal services rendered to individuals ..	36,509	36,316	....	193
7. Grants-in-aid from Provincial or local funds ..	72,568	39,684	....	32,884
8. Sundries (rent of municipal lands, receipts from public gardens, &c.)	2,38,529	3,04,750	66,221	....
Total ..	4,87,733	5,39,253	1,02,438	50,918

71. The following grants were made to Municipalities during the year from Provincial or local funds:—

Names of Municipalities.	Amount of grant.	For what purpose.
	Rs.	
1. Darjeeling ...	2,266	Paid from the Darjeeling Improvement Fund Rs. 1,000 for the payment in part of the Cooch Behar loan and Rs. 1,200 as the capitalized value of rent on a location taken up for cantonment purposes.
2. Gya ...	22,666	From the Gya Lodging House Fund for the following purposes:— Rs. 5,500 for conservancy establishment; 2,000 for latrine establishment; 7,000 for a new hospital building; 7,066 for drainages and other improvements; 1,000 for clearing a tank in the town, called "Ramsagar."
3. Poorce ...	4,000	From the Poorce Lodging House Fund as a contribution to the conservancy of the town.
4. Tumlook ...	498	Not stated in Commissioner's report.
5. Satkhira ...	1,275	Not reported by Magistrate.
6. Lalbagh ...	3,900	Grant by Government for the conservancy of the town.
7. Furroedpore ...	220	Pound proceeds are erroneously shown under this head.
8. Goalundo ...	311	Ditto ditto.
9. Madaripore ...	129	Ditto ditto.
10. Barh ...	1,510	Not stated in Commissioner's report.
11. Sasorum ...	2,424	
12. Outtack ...	585	
		From Government for the conservancy of the cantonment.
Total ...	39,684	

72. During the year a special grant of Rs. 2,850 was made by Government to the Darjeeling Municipality for the purpose of completing the flooring and revetting of the Lechnaghur Jhora. Another grant of Rs. 1,000 was made by Government during the year to the Patna Municipality to enable it to meet the cost of metalling a road leading to the Patna Ghat Station of the East Indian Railway.

73. *Incidence of Municipal Tax.*—The incidence of municipal taxation per head of population was eleven annas during the year. The incidence of total municipal income from all sources per head of population was fourteen annas.

74. *Total sum available.*—The net credit balance of the previous year, after deduction of a deficit balance of Rs. 5, amounted to Rs. 5,09,947, which added to the income of the year under report gave a total sum of Rs. 31,29,422 available for expenditure. The total expenditure during the year amounted to Rs. 24,48,153, as shown in the statement below, and the balance at the close of the year was Rs. 6,81,269.

75. *Expenditure.*—The following table shows the various heads of expenditure in Municipalities, Unions, and Stations during the year :—

Expenditure.

HEADS OF EXPENDITURE.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		Others in the interior of the province.									
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.
1. General establishment, including collection charges ...	Rs. 46,038	Rs. 47,397	Rs. 23,645	Rs. 25,626	Rs. 76,468	Rs. 89,007	Rs. 84,307	Rs. 87,101	Rs. 15,081	Rs. 15,840	Rs. 2,830	Rs. 2,840	Rs. 2,47,800	Rs. 2,67,400
2. Public safety—														
(a)—Establishment and appliances for extinguishing fires ...	10,000	12,000	4,987	5,020	.....	.....	141	1,283	.....	.....	.....	.....	12,439	14,320
(b)—Establishment and appliances for lighting ...	35,867	31,002	30,801	32,553	16,681	25,111	4,715	12,076	242	2,105	48	50	50,908	1,04,703
(c)—Police and its contingencies ...	70,780	82,105	35,012	35,721	1,85,323	11,308	1,07,600	15,515	55,302	4,706	2,816	329	5,55,613	1,40,622
3. Public health—														
(a)—Registration of births and deaths ...	1,335	1,335	.....	.....	827	697	831	763	239	139	.....	.....	5,222	5,015
(b)—Buildings, slaughter houses, latrines ...	.....	5,844	.....	.....	15,017	28,776	10,600	10,120	1,030	1,464	56	179	27,830	54,908
(c)—Repairs to markets, dispensaries ...	.....	.....	.....	.....	3,600	5,987	3,360	2,782	10	320	576	61	4,180	5,170
(d)—Maintenance of medical institutions ...	5,775	2,907	2,754	4,038	32,570	60,645	37,512	80,620	708	5,537	225	150	77,063	1,28,077
(e)—Vaccination establishment ...	2,501	2,550	735	750	5,379	8,259	5,114	9,524	327	241	55	94	10,101	9,449
(f)—Waterworks establishment and repairs ...	.....	.....	.....	.....	18,114	20,801	5,627	12,074	1,100	405	188	147	25,070	34,117
(g)—Establishment and appliances for watering roads ...	10,425	17,000	7,781	9,638	14,193	19,085	3,749	9,438	840	60	172	105	45,900	58,872
(h)—Road-cleaning establishment, &c. ...	31,039	37,654	47,174	48,979	14,161	66,590	14,808	10,953	1,721	2,457	900	900	1,42,807	1,84,653
(i)—Conservancy ...	1,68,474	1,00,602	75,410	79,063	1,25,553	1,09,919	71,665	74,845	19,207	17,110	6,803	7,017	4,94,411	4,38,994
(j)—Drainage works ...	32,678	10,125	2,780	6,788	48,648	40,318	77,941	51,081	1,710	1,061	29	670	1,63,009	1,13,640
(k)—Other measures—establishment for markets, slaughterhouses, public gardens, &c. ...	.....	720	513	2,598	6,411	5,213	2,658	12,977	1,711	107	.....	.....	11,504	21,522
4.—Public instruction ...	3,000	3,000	1,923	1,700	6,577	15,301	13,615	24,605	191	4,218	89	.....	20,949	69,961
5.—Public convenience—														
(a)—Public works, roads, establishment, &c. ...	1,18,777	97,546	3,631	9,543	1,80,807	2,73,610	1,37,485	1,98,107	8,301	30,830	5,617	6,089	4,73,754	6,01,032
(b)—Survey of land ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c)—Other charges (printing rewards, &c.) ...	5,020	4,633	.....	.....	5,720	9,688	10,000	10,000	675	1,074	.....	270	34,117	27,261
6. Contribution to local or provincial funds ...	.....	.....	.....	.....	1,170	3,396	3,628	4,164	3,386	2,952	.....	.....	6,000	11,802
7. Debt—														
(a)—Loans, instalments paid during the year ...	.....	.....	.....	.....	21,658	14,038	10,590	1,516	.....	.....	.....	.....	34,933	15,309
(b)—Interest ...	.....	.....	.....	.....	6,090	4,407	636	1,370	.....	.....	.....	.....	6,718	5,003
(c)—Deposits and advances ...	51,877	32,394	.....	.....	5,372	6,180	710	1,805	80	.....	.....	.....	38,090	30,354
8. Miscellaneous ...	9,888	15,000	6,908	6,836	34,022	67,650	10,028	24,402	4,388	5,506	1,703	2,290	70,404	1,09,686
Total ...	5,38,547	4,88,830	2,41,400	2,67,032	8,82,618	9,17,424	7,15,343	8,65,890	1,11,705	90,746	21,790	31,648	20,11,400	24,48,133

Names of municipal institutions.	Amount of decrease, Rs.
Suburbs of Calcutta ...	49,717
Second class Municipalities ...	52,403
Unions ...	21,958
Stations ...	164
Total ...	1,23,692
	Amount of increase, Rs.
Hawrah ...	25,534
Other first class Municipalities ...	34,906
Total ...	60,440

76. The expenditure amounted to Rs. 24,48,153 against Rs. 25,11,405 in the previous year, showing a decrease of Rs. 63,252. The statement in the margin shows the municipal institutions in which there was decreased expenditure during the year. There was on the other hand an increase of Rs. 60,440 in the expenditure of first class Municipalities in the interior of the province and in that of Howrah.

77. The heads of charge under which decreased expenditure was incurred, and the amount of decrease, are shown below :—

	Amount of decrease, Rs.
Police ...	4,06,013
Registration of births and deaths ...	310
Vaccination ...	659
Drainage works ...	50,139
Loans ...	19,664
Interest ...	655
Deposits and advances ...	7,695
Total ...	4,85,095

There was increase of expenditure under the following heads :—

	Amount of increase, Rs.
Establishment, including collection charges ...	19,600
Establishment and appliances for extinguishing fires ...	2,931
Establishment and appliances for lighting ...	14,410
Buildings, slaughter-houses, latrines ...	25,476
Repairs to markets, dispensaries ...	2,984
Maintenance of medical institutions ...	84,414
Water-works ...	9,038
Establishment and appliances for watering roads ...	10,212
Road-cleaning establishment, &c. ...	16,118
Conservancy ...	34,413
Other measures for the protection of public health ...	10,226
Public instruction ...	23,112
Public works, roads, &c. ...	1,27,308
Survey of land ...	1,631
Other charges for securing public convenience ...	3,114
Contribution to Local or Provincial Funds ...	3,712
Miscellaneous ...	33,144
Total ...	4,21,843

78. *Establishment and Collection Charges.*—During the year under report

	Cost of establishment.				Collection charges.			
	1881-82.	1882-83.	Increase.	Decrease.	1881-82.	1882-83.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
First class Municipalities ...	96,621	1,09,990	13,469	...	49,620	51,970	2,350	...
Second class Municipalities ...	29,489	32,689	3,200	...	54,818	54,412	...	406
Unions ...	2,801	4,172	1,371	...	12,282	11,668	...	614
Stations ...	1,464	1,773	309	...	895	816	...	79
Total ...	1,30,275	1,48,624	18,349	...	1,17,615	1,18,866	2,250	1,099

there was an increase in the cost of establishment proper in all the classes of Municipalities, Unions and Stations in the province. The collection charges show an increase against the first class Municipalities but a decrease against all other municipal institutions. The

increase in the cost of establishment was due to the entertainment of additional clerical agency and to increased office contingencies.

70. *Establishment and Appliances for extinguishing fires.*—The expenditure under this head amounted to Rs. 18,359 against Rs. 15,428 in the previous year. There was an increase of Rs. 2,156 in the Suburban Municipality, due to increased contributions paid by the Municipality on account of the maintenance of the fire-brigade. In second class Municipalities the charge under this head rose from Rs. 141 in 1881-82 to Rs. 1,233 in 1882-83. The Municipalities in which the bulk of the expenditure was incurred were Bankoora, Bishenpore, Bhuddessur, and Bogra.

In the suburbs of Calcutta there occurred 26 fires during the year, and property to the value of Rs. 11,46,883 was destroyed. The principal fires were those which occurred at the Strand Bank Jute Press, the Camperdown Jute Press, and at the Chitpore Hydraulic Press. In the last named place a fire occurred at about the same month of the previous year, when property worth four lakhs of rupees was destroyed. In Howrah 20 fires took place during the year, and the property destroyed was estimated at Rs. 55,900. There were 4 large fires, in one of which the Calcutta Fire Brigade rendered very material assistance.

80. *Lighting.*—The expenditure under the head of lighting shows an increase of Rs. 14,410 over that of the previous year. The increase was distributed among all classes of Municipalities, Unions and Stations. The only Municipality which shows a decrease is the suburbs of Calcutta. In Howrah the increase was due to the increased area to which the gas lighting was extended during the year. In the second class Municipalities named below lights were introduced for the first time during the year under report:—Bankoora and Bhuddessur in the Burdwan Division; Bussceelat in the Presidency Division; Bogra and Sherepore in the Rajshahye and Cooch Behar Division; Burrial and Nalchitty in the Dacca Division; Barh, Buxar, Sasseram, Hajipore, and Lalgunge in the Patna Division; Deoghur in the Bhagulpore Division; Cuttack in the Orissa Division; and Ranchoo in the Chota Nagpore Division.

81. *Police.*—The expenditure on account of police fell from Rs. 5,55,635 in 1881-82 to Rs. 1,49,622 in the year under report. This was due to the fact that effect was given during the year to the policy of Government by which all Municipalities except the Suburbs and Howrah, were entirely relieved of the charges on account of police, in order that they might be able to utilize their resources more completely in carrying out schemes of improvement as regards conservancy, drainage, and water-supply.

82. The Howrah municipal police force consisted of 3 inspectors, 4 sub-inspectors, 19 head constables, and 337 constables. The total cost of the force including office establishment and contingencies amounted to Rs. 47,615. One-fourth of this amount, or Rs 11,904, was paid by Government and three-fourths, or Rs. 35,721, were borne by the Municipality.

83. The strength of the Suburban Police Force consisted of 2 superintendents, 68 subordinate officers, and 654 constables. Among the subordinate officers there were 30 Bengalis and 16 up-country men. The constables included 78 Bengalis and 558 up-country men. The cost of the force, which amounted to Rs. 1,53,743 in 1882, was paid in equal proportions by Government and the Municipality.

84. The Lieutenant-Governor has since taken over three-fourths of the Police charges in the Suburbs and Howrah, in order to make funds available to these Municipalities for expenditure on water supply.

85. *Maintenance of Medical Institutions.*—The expenditure under this head rose from Rs. 77,663 in 1881-82, to Rs. 1,62,077 during the year under report. The increase occurred in Municipalities and Unions as shown in the margin. There was a decrease of Rs. 1,508 in the expenditure under this head in the Suburban Municipality, and of Rs. 75 in Stations. The net increase was therefore Rs. 84,414. This rise was the effect of the orders of Government transferring the charges on account of dispensaries and hospitals to the Municipalities within which they are situated.

	Amount of increase. Rs.
In the first class Municipality of Howrah	1,291
Other first class Municipalities	37,006
Second class Municipalities	43,078
Unions	4,559
Total	85,937
Deduct—Amount of decrease	1,553
Net increase	84,414

86. During the year under report the following dispensaries were vested in Municipalities under the provisions of section 34 of Act V (B.C.) of 1876:—

- (1) Bariaha Dispensary in the South Suburban Municipality.
- (2) Oola Dispensary in the Birnagore Municipality.
- (3) Dacca Mitford Hospital in the Dacca Municipality.
- (4) Lalbagh Dispensary in the Lalbagh Municipality.
- (5) Ohunderkona Dispensary in the Chunderkona Municipality.
- (6) Dinagepore Dispensary in the Dinagepore Municipality.
- (7) Bhaugulpore Dispensary in the Bhaugulpore Municipality.
- (8) Kishnaghur Dispensary in the Kishnaghur Municipality.

Three new dispensaries were established during the year within Municipalities. Of these, one was at Berari in the town of Bhaugulpore, one at Barripore in the 24-Pergunnahs, and one at Ramjibunpore in Midnapore. The building in which the charitable hospital at Monghyr was located being insufficient for the wants of the station, and low and unsightly, it was resolved by the Commissioners to enlarge and improve it. Mr. H. Dear, an influential resident of the town and a Municipal Commissioner, expressed his willingness to erect a new building for the hospital at his own expense. The offer was accepted and the building was under construction when the year closed. It will be 208 feet long and 42 feet broad, and will be divided into suitable wards for male and female patients, both European and native, and a ward for ophthalmic cases. It is also stated that provision will be made for the isolation of contagious cases and for an operating room.

87. Another very useful institution which was opened during the year was the Eden Sanitarium at Darjeeling. This is a hospital for the treatment of European patients and convalescents on payment of a graduated scale of fees. The receipts of the hospital from private sources up to 31st October 1883 amounted to Rs. 37,256, and the expenditure up to that period was Rs. 33,411. The cost of construction and furniture amounted to Rs. 1,68,979, the greater part of which was contributed by Government.

88. *Vaccination.*—The statement below shows the results of vaccine operations carried out during the year in Municipalities and dispensaries:—

Number of municipalities in which vaccinators were employed.	Number of vaccinators.	NUMBER OF PERSONS VACCINATED.			PERCENTAGE OF SUCCESSFUL CASES.	
		Males.	Females.	Total.	Primary.	Re-vaccination.
164	160	33,947	23,157	56,104	92.77	69.70

89. During the year under report the Compulsory Vaccination Act, V (B.C.) of 1880, was extended to the Municipalities of Howrah, Uttarparah, Gya, Sasseram, Monghyr, and English Bazar in Maldah, and to the station of Jamalpore. At the close of the year the Act was in force in fourteen towns.

90. In December 1882 the Sanitary Commissioner submitted a set of rules for the guidance of officers of the Vaccination Department in the performance of their vaccination and sanitary duties. The rules provided for the submission, in the shape of a monthly diary of prescribed form, of information regarding the number of operations performed by the vaccinators and their results, and also the sanitary condition of villages visited. The rules were approved by Government in January 1883.

91. The table below shows the number of villages visited by the officers of the Vaccination Department as Sanitary Inspectors:—

NAMES OF CIRCLES.	By Superintendents.	By Deputy Superintendents.	By Inspectors.	By native Superintendents.	By head vaccinators.
Metropolitan	111	242	...	...	...
Darjeeling	21	64	91	104	...
Sasooli	100	6	18	38	...
Eastern Bengal	21	15	...	...	53
Scandal Pergunnahs .. .. .	...	146	30	...	11
Behar	28	...	...	...	66
Orissa	160	...	...	...	...
Total	401	469	187	136	90

92. *Water-supply.*—The expenditure under this head shows an increase of Rs. 9,038 over that of the previous year. The increase is observable mostly in second class Municipalities, where the expenditure rose from Rs. 5,627 to Rs. 12,674. Unions and Stations show diminished expenditure under this head by Rs. 745 and Rs. 41 respectively. Howrah and the Suburbs of Calcutta spent nothing on this object; but the other first class Municipalities show an increase of Rs. 2,777. The greater portion of the expenditure was incurred in the town of Dacca, for the maintenance of the water-works.

93. The scheme for supplying the town of Burdwan with water from the Damuda, referred to in the report for 1881-82, was undertaken during the year under report, and the construction of the necessary works was entrusted to Messrs. Marillier and Edwards, contractors.

94. A scheme for supplying the Municipality of Howrah with filtered water was under consideration when the year closed. It contemplated bringing the water from Rishra, a place on the west bank of the river within the jurisdiction of the Serampore Municipality, and three miles below the point from which water is drawn by the Calcutta Municipality. The initial cost of the scheme was estimated at Rs. 13½ lakhs, and the working charges at Rs. 29,190 per annum. It provided for a supply of 10 gallons per head of filtered water of similar quality to that supplied by the Calcutta water-works. The scheme was submitted for the sanction of Government, but as it appeared doubtful whether it would be safe and wise to take the water from the Hooghly at Rishra, or indeed from any point below Pulta, the Commissioners have been asked to reconsider this matter and come to a settlement about it in the first instance. They have been also asked to prepare a scheme that will include all the riparian municipalities between Serampore and Howrah.

95. The Bhagulpore water-supply scheme, to which reference was made in paragraph 79 of the report for 1881-82, has not yet been finally settled. A revised estimate has been submitted by the Commissioners, and has been referred to the Public Works Department of Government for report.

96. Much has been done during the year under review towards the extension of the system of water supply to the Suburbs of the town of Calcutta. The Commissioners of the Suburban Municipality having expressed their inability to provide the means for a sufficient supply of filtered water to the Suburbs, it has been decided to place them in a position to defray the cost of providing a 48 instead of a 45 inch main. To this end they have been given to understand that Government will be prepared to relieve the municipality of one-half (about Rs. 38,000) of the charges now borne by it on account of police with effect from the beginning of the ensuing financial year. The necessary machinery is now on its way from England. A bill has also been recently introduced into the Council giving the Commissioners power to levy a water rate in the Suburbs and to construct the necessary works for the distribution of the water. The water-works will admit of a daily supply of 4,000,000 gallons of filtered water, but it is considered desirable for the present to restrict the supply to half this quantity.

97. *Conservancy and Buntie Improvement.*—The expenditure under this head shows an increase of Rs. 34,413 over that of the previous year. The increase took place in all classes of Municipalities, Unions, and stations, except only in the Municipality of the suburbs of Calcutta, where there was a decrease of Rs. 8,212. The statement in the margin shows in detail the particulars of the increased expenditure under this head.

The conservancy provisions contained in Part VII of the Municipal Act, or portions of them, were extended during

the year to the Municipalities of—

Goverdanga.
Moheshpore.
Furzedpore.

Burrisaul.
Chittagong.
Pooree, and

Cuttack.

Class of institution.	Amount of increase. Rs.
First class Municipality of Howrah	5,623
Other first class Municipalities in the interior of the province	30,383
Second class Municipalities	3,383
Unions	3,152
Stations	154
Total	42,625
Debit amount of decrease in the Suburban Municipality	8,212
Net increase	34,413

Part IX of the Municipal Act, regarding the establishment and regulation of markets, was extended to the Municipalities of Serampore, Kushtea, Comerkhally, and Hajeeopore.

Bye-laws were framed by the Municipal Commissioners and confirmed by the Lieutenant-Governor for the following Municipalities:—

- | | |
|--------------|----------------|
| 1. Rungpore. | 4. Noakholly. |
| 2. Bogra. | 5. Bhagulpore. |
| 3. Dacca. | 6. Pooree, and |
| 7. Cuttack. | |

During the year, Act VI (B.C.) of 1878, which provides for the cleansing of all private and public latrines within first class Municipalities, was extended to the Municipalities of Chinsurah, Howrah, Jessore, Darjeeling, Comillah, and Bhagulpore.

98. The conservancy of first class Municipalities continued to be generally well looked after. There was also some improvement in this respect in second class Municipalities, Unions, and Stations during the year under report.

99. The statement in Appendix B shows the strength of the conservancy and latrine establishments employed during the year 1882-83 in first class Municipalities. In the matter of the improvement of *bustees*, the Suburban Municipality showed commendable energy. An extensive *bustee*, called the *Haldarbagan bustee*, inhabited by a low class of people, called *Kawrahs*, whose chief occupation is the breeding of pigs, was entirely cleared of these animals, and the piggeries owned by Chinamen were brought under more complete supervision by the municipal agency. The Commissioners also initiated proceedings in the case of three other *bustees* situated in Blowaniopore, called the *Woolfuthagan*, *Gungaram*, and *Kasiabagan bustees*. They were inspected and reported upon by the Sanitary Commissioner and the Health Officer of Calcutta, and their report was adopted by the Commissioners at a meeting. It is stated that the necessary notices to the owners of the hamlets have been served, and that steps are being taken to carry out the recommendations of the medical officers.

100. The following table shows the proportion of total income spent under the head of "Public Health" in the Municipalities of the different divisions during the year 1882-83:—

DIVISIONS.	In the first class Municipalities.	In the second class Municipalities.	In Unions.	In Stations.	In all classes of Municipalities taken together.
Burdwan	50.5	36.5	21.4	.....	47.3
Presidency	33.3	29.3	11.0	.....	31.0
Rajshahy and Cooch Behar	59.1	45.3	67.5	.....	54.5
Dacca	51.4	31.6	11.9	.....	45.1
Chittagong	55.8	51.4	.....	.....	53.3
Putna	39.6	39.2	36.8	.....	38.1
Bhagulpore	32.8	40.1	24.4	40.0	34.7
Orissa	45.4	51.0	29.5	.....	40.5
Chota Nagpore	.....	55.5	.....	.....	47.8
Percentage of expenditure on "public health" in each class of Municipalities in the province	43.7	39.3	28.5	40.0	40.3

101. *Public instruction.*—The amount spent on education by Municipalities in these provinces during the year 1882-83 was Rs. 48,961 against Rs. 25,849 in the previous year. The increase occurred in first class Municipalities in the interior, in second class Municipalities and in Unions. The statement below shows the classes of institutions to which Municipal support was given:—

CLASSES OF INSTITUTIONS.	Government institutions. Amount of municipal grant.	Aided institutions. Amount of municipal grant.	Unaided institutions. Amount of municipal grant.
	Rs.	Rs.	Rs.
<i>Secondary Education.</i>			
For boys—			
High English schools	444	9,841	1,810
Middle English do.	600	10,405	1,262
Middle vernacular do.	445	3,147	953
For girls—			
Middle English schools	.....	120	.....
Middle vernacular do.	.....	529	.....

	Rs.	Rs.	Rs.
<i>Primary Education.</i>			
For boys—			
Upper primary vernacular schools ...	.....	1,633	444
Lower do. do. do. ...	.....	3,430	1,696
For girls—			
Upper primary vernacular schools ...	.....	940	33
Lower do. do. do. ...	.....	975	1,134
<i>Indigenous Education.</i>			
Tols ...	.....	8	36
Maktabs ...	.....	.....	224
<i>Special Education.</i>			
Engineering and Surveying schools	... ..	.....	79
Total ...	1,489	31,028	7,670

102. The statement in Appendix C shows the number of schools situated within the first class Municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each municipality in 1892-93.

103. *Sanitation and drainage.*—The expenditure under this head shows a decrease of Rs. 50,139 from that of the previous year. The decrease took place in the classes of Municipalities noted below:—

	Amount of decrease,
	Rs.
First class Municipality of the Suburbs of Calcutta ...	22,153
Other first class Municipalities in the interior ...	8,424
Second class Municipalities ...	26,160
Total ...	57,037

In the Municipality of Howrah and in Unions and Stations the expenditure under this head shows an increase:—

	Amount of increase,
	Rs.
Municipality of Howrah ...	3,999
Unions ...	2,345
Stations ...	554
Total ...	6,898

The decrease in the Suburban Municipality was due to the cessation of expenditure in consequence of the completion of the drains along the Russapugla road. In second class Municipalities a decrease is shown, as the expensive drainage works in the town of Dinapore were completed during the previous year. The drainage of the Lalbagh Municipality in the district of Moorshedabad was also completed during the year and a system of subsidiary drains was under construction when the year closed. The drainage of the town of Rungpore was also completed during the year at a cost of Rs. 16,050; and the effect of the improvement in the drainage upon public health has been most salutary. The death-rate of the town before the drainage scheme was undertaken ranged from 34.01 to 39.34 per 1,000 of population, whereas it is now 24.82.

104. In the Darjeeling Municipality the Lochnaghur Jhora drain was improved, and lengthened, and several new stone drains were constructed. The drainage of the town of Gya was proceeded with during the year, and one of the series of drains embraced by the scheme sanctioned in 1880-81 was

completed during the year at a cost of Rs. 17,782. In the Durbhunga Municipality two sluice gates were erected at the mouths of two large drains which convey the overflow of the Bagmutti and Kamla rivers. In the Purneah Municipality the drainage of the old station, which is water-logged in consequence of obstructions caused by the Ganges and Darjeeling road, was taken in hand during the year. Systematic drainage schemes were inaugurated during the year in the Municipalities of Culna, Serampore, Suri and Tumlook in the Burdwan Division.

- | | |
|----------------|------------------|
| 1. Meherpore. | 5. Raxmuggur. |
| 2. Mohesipore. | 6. Kurseong. |
| 3. Santipore. | 7. Darjeeling. |
| 4. Rainghat. | 8. Baranagore. |
| | 9. Mozufferpore. |

105. During the year 1882 the Sanitary Commissioner visited the Municipalities named in the margin, and forwarded reports of inspections to the Municipal Commissioners.

106. *Public convenience*.—The expenditure on the following objects are grouped together under this head :—

	Rs.
1. Public Works—	
(a) Establishment	67,674
(b) Construction and maintenance of roads	4,68,009
(c) Other new works	44,599
(d) Other repairs	20,750
2. Survey of land	1,917
3. Other charges (printing, rewards, &c.)	27,231
Total	6,30,180

Compared with the previous year the expenditure in 1882-83 shows an increase of Rs. 1,32,053. The increase was distributed among the various classes of Municipalities as follows :—

	Amount of increase.
	Rs.
Municipality of Howrah	5,712
Other first class Municipalities	75,207
Second class Municipalities	57,378
Unions	13,230
Stations	1,148
Total	1,52,675

There was, on the other hand, a decrease of Rs. 20,622 under this head in the Municipality of the Suburbs of Calcutta.

107. Under the provisions of section 32 of the Bengal Municipal Act, 1876, certain roads in the Municipalities named below have been excluded from the operation of that Act and placed in charge of District Road Committees.

Names of municipalities.	Names of roads excluded.
Chandrakona, in Midnapore	(1) The road from Dukinbazar to Nyagunge <i>via</i> Gazi-pore, measuring 7,000 feet in length.
	(2) The road from Gosainbazar to Gopasai, measuring 2,260 feet in length.
Durbhunga	The portion of the "Mozufferpore road," measuring 8,800 feet, which lies within the limits of the Durbhunga Municipality.

108. During the year two influential native residents of Dacca, Baboos Roop Lal Dass and Raghu Nath Dass, made a donation of Rs. 10,000 to the Municipality for the purpose of extending the embankments along the river-facing of the town, known as the Buckland Bund. The liberality of these gentlemen was duly acknowledged by Government at the time, and the correspondence on the subject was published in the *Calcutta Gazette*.

109. *Loans contracted by Municipalities.*—The following statements show the loans that have been obtained by Municipalities, including the Corporation of Calcutta, from Government, and also those raised by them with the sanction of Government under the Local Authorities Loan Act, 1879.

Statement of Special Loans made to Municipalities in Bengal for the year 1882-83.

Corporations receiving the loans.	Amount of loan sanctioned.	Rate of interest.	Number and date of orders authorising the loan.	Balance of last year.	Total.	Amount repaid.	Balance of loan at close of year.	Amount of interest received and added to revenue.	REMARKS.
	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(1) Loans to Presidency Corporations— Calcutta Municipality ...	75,81,190 10 8	4½ per cent.	Government of India, Financial Department, No. 131, dated 11th April 1879.	74,18,177 5 0	71,13,177 5 0	1,59,753 10 2	72,84,431 8 10	8,13,500 1 10	
(2) Loans to Municipalities— Burdwan Municipality ...	46,000 0 0	6 " "	Government of Bengal, No. 800, dated 11th February 1879.	6,440 1 6	6,440 1 6	6,548 6 9	2,600 10 7	651 9 3	The works that were undertaken by these Municipalities with the loans were:— In the case of the Burdwan Municipality, the works were the construction of the Burdwan water-works, which, when almost completed, the project was abandoned.
Arish ditto ...	6,100 0 0	4½ " "	Government of Bengal, No. 5093, dated the 21st December 1878.	1,530 0 0	1,530 0 0	610 0 0	1,250 0 0	89 4 2	
Darjeeling ditto ...	46,800 0 0	4½ " "	Government of Bengal, No. 321, dated 22nd January 1877.	35,651 3 6	35,651 3 6	1,365 8 6	36,714 11 0	1,097 10 8	
(3) Loans to District and other Local Authorities— Cuttack Municipality ...	4,90,000 0 0	.....	Government of India, Financial Department, No. 1251, dated 16th March 1880.	46,540 4 10	46,540 4 10	9,614 15 3	40,825 5 7	2,488 7 11	
							4,67,100 0 0	.....
GRAND TOTAL				78,25,617 7 10	78,25,617 7 10	1,59,668 8 6	77,66,048 14 8	5,12,098 9 8	

X.B.—The accounts under heads (1) and (2) were communicated to the municipalities concerned, and were accepted by them as correct, and the amounts of Government are being regularly paid by the debtors.

Statement of Special Loans obtained by Municipalities outside the Government Account for the year 1892-93.

Corporations receiving loans.	Date of notice authorising the loan.	Amount of loan sanctioned.	Rate of interest.	Balance of last year.	Amount drawn during the year.	Total.	Amount repaid.	Balance of loan at close of the year.	Amount of interest due.	Amount of interest paid.	Amount paid into the sinking fund up to March 1893.
Dorchester Municipal Council.	No. 3871, dated 26th May 1892, and No. 3872, dated 2nd February 1893.	Rs. 60,000	6 per cent.	44,500	.....	44,500	1,500	43,000	2,062 9 0	2,062 9 0	.....
Calcutta Municipality.	No. 611—M, dated 17th May 1892, and No. 325, dated 20th February 1893.	44,50,000 Rs. 12,00,000 Rs. 3,00,000 Rs. 81,50,000	" " " " " "	69,90,000	9,50,000	79,40,000	.....	79,40,100	4,11,723 0 5	4,13,693 8 56	21,51,000 0 64 1,500 11 46 83,157 9 74
				79,44,100	1,50,000	79,54,100	1,500	77,80,100	4,83,725 8 5	4,13,693 0 5	21,50,578 8 11

(a) No contribution was due for the 1 per cent. sinking fund of the Calcutta municipal loan during the year.

(b) The difference between the amount of the loan and the amount of the contribution was paid by the municipality to a separate fund for payment of interest.

(c) The amount of the loan was repaid by the municipality to the Bank of Bengal.

(d) Investment on account of 2 per cent. contributions.

(e) Amount of unutilised cash in the hands of the municipality on account of the 2 per cent. reserve fund.

110. *Working of the Pilgrims' Lodging-house Act IV (B.C.) of 1871.*—This Act as amended by Act II (B.C.) of 1879 was in force during the year in the towns of Pooree, Gya, Deoghur, and Ooloobariah in the district of Howrah. Since the close of the year the Act has been extended to the towns of Ranee-gunge in Burdwan, and Danton and Gurbetta in the district of Midnapore.

111. In Pooree, 5,994 houses affording accommodation for 10,153 lodgers were registered during the year under 259 licenses. The receipts from fees and fines amounted to Rs. 5,554, and there was an opening balance of Rs. 6,846. The total amount available for expenditure was there-fore Rs. 12,400. The actual expenditure amounted to Rs. 8,497. There were only 22 prosecutions instituted during the year against 267 in 1881-82. The falling off in the prosecutions is reported to be due to the fact that breaches of conservancy rules are now punished under the Municipal Act. In 19 cases convictions were obtained, and fines amounting to Rs. 171 were realized. The Fund maintains the two pilgrim hospitals at Pooree and Pipri. During the year 1882, the two dispensaries gave relief to 635 in-door patients and 10,452 out-door patients. The cost to the Lodging-house Fund for the support of the two institutions amounted to Rs. 3,720. Two vaccinators were employed by the Committee of the Fund on a salary of Rs. 10 each per mensem for four months. They vaccinated 721 persons, and in 547 cases the operations were successful.

112. In Gya, 528 licenses were issued during the year for the accommo-dation of 19,204 lodgers. The total income of the Fund, including a balance of Rs. 17,306 which remained in hand at the close of the previous year, amounted to Rs. 32,108. The total expenditure of the year was Rs. 24,516. The number of prosecutions instituted during the year was 34, and the amount of fines realized was Rs. 280. The working of the Act is reported to have been on the whole satisfactory, and the conservancy of the town was well looked after.

113. In Deoghur, 128 licenses were issued during the year under report against 58 in the previous year. This indicates that fair progress has been made in working the Lodging-house Act in the town. It is reported that about 25,000 pilgrims visited the temples in the town during the month from September 1882. The receipts of the Fund, inclusive of a balance of Rs. 359 of the previous year, amounted to Rs. 838, and the expenditure to Rs. 242. There remained a balance of Rs. 647 at the close of the year 1882-83.

114. In Ooloobariah, the Act was enforced from the 1st July 1882. The number of licenses issued during the year was 37 only. The receipts amounted to Rs. 466, and the expenditure to Rs. 452. Two sweepers and two nightmen were employed from the fund for attending to the conservancy of the bazar. A latrine was provided for the convenience of lodgers, and one was under construction when the year closed. Many foul tanks were cleared of weeds and rank vegetation, and coolies were employed to cut the overgrowth. On the whole a good beginning was made in carrying out the provisions of the Act.

115. *Audit of Municipal Accounts.*—During the year the Examiner of Local Accounts was assisted by three auditors. Towards its close three more auditors and two assistant auditors were sanctioned by Government. For facilitating the work of audit, a division of the province into circles was made as shown in the margin, and an auditor was allotted to each circle. With this staff the Local Examiner audited the accounts of 28 Municipalities in the Presidency Division, 22 in the Patna Division, 8 in the Bhagulpore Division, 14 in the Rajshahye Division, 14 in the Dacca Division, 4 in the Chittagong Division, 1 in the Orissa Division, and 23 in the Burdwan Division. Most of the accounts were audited up to the 30th September 1882, and audit reports were forwarded with the remarks of the Accountant-General to the Municipalities concerned through the District Magistrate. The cost of audit establishment, including contingencies and travelling allowances, amounted to Rs. 28,638-15-6. The fees collected from the Municipalities, whose accounts were audited, amounted to Rs. 12,115.

1 Auditor for the Presidency Circle with head-quarters in Calcutta.

1 Auditor for the Patna Circle, head-quarters at Benkpoore.

1 Auditor for the Bhagulpore and Chota Nagpore Circle, head-quarters at Bhagulpore.

1 Auditor for the Burdwan and Orissa Circle, head-quarters in Calcutta.

1 Auditor for the Rajshahye and Cooch Behar Circle, head-quarters at Nattore.

1 Auditor for the Dacca and Chittagong Circle, head-quarters at Dacca.

116. *Remarkable events of the year.*—On the night of the 8th March 1883 the office of the Suburban Municipality was partially destroyed by fire. Property worth Rs. 7,000 to Rs. 8,000 was destroyed, besides Government securities and currency notes to the amount of Rs. 31,900 deposited with the Commissioners by contractors, and valuable office records and books. It was at first supposed that the fire was caused by lightning, but it was subsequently discovered that this belief was unfounded, and that incendiarism was the real cause of the destruction of the records and the building. The durwan of the Municipal Office was tried and convicted of the theft of certain currency notes which were supposed to have been destroyed by the fire, and was sentenced to two years' rigorous imprisonment by the Magistrate of the Suburban Police Court at Alipore.

117. Another fire occurred during the year, and destroyed the office of the Jajpore Municipality in the district of Cuttack. The building was a mud and wattle structure with a thatched roof, and was situated close to another shed which was used as a rest-house for travellers and itinerant vendors of goods, who sometimes cooked their food in a verandah of this hut. An enquiry was held by the Sub-divisional Officer of Jajpore in person to ascertain the cause of the fire, but no evidence was forthcoming from which it could be gathered that it was the work of an incendiary. The fire broke out on the morning of the 20th March 1883, and destroyed all the records and furniture of the office.

118. During the year under report a case of embezzlement of public money occurred in the Cuttack Municipality. The head clerk of the municipal office, who was also the accountant of the Municipality, misappropriated to his own use diverse sums of money amounting in all to Rs. 841-8. The man was tried for the offence, and convicted and sentenced to six years' rigorous imprisonment.

119. *Amendment of the Bengal Municipal Act, 1876.*—The Bill to amend and consolidate the law relating to Municipalities in the interior of the province, referred to in paragraph 123 of the report for 1881-82, was under the consideration of the Bengal Legislative Council when the year closed. The Bill has since been passed by the Council.

I have the honour to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

[illegible][illegible]

APPENDIX C.

Statement showing the number of schools situated within the first class Municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each Municipality in 1882-83.

1	2	3	4	5	6
NAME OF MUNICIPALITIES.	Number of English schools.	Number of vernacular schools.	Number of pupils attending them.	Amount of contribution made by the Municipality.	REMARKS.
				Rs.	
1. Bardwan	1	.....	270	915	There are seven English teachers and three pundits.
2. Midnapore ... ..	.....	.....	.....	650	No detailed statistics given in the report. The municipality contributed Rs. 10 per mensem towards the salary of the gymnastic teacher of the Midnapore College, and Rs. 6 per mensem to the Hindu girls' school. Rs. 250 were spent on the repairs of the Midnapore College.
3. Hooghly	6	30	2,408	80	Among the number of vernacular schools there are eight girls' schools.
4. Serampore	2	11	871	625	There are four girls' schools among the number of vernacular schools.
5. Uttarpara	1	2	704	105	There is one girls' school.
6. Howrah	6	20	386	1,768	There are five girls' schools.
7. Sainthab ... ..	.....	58	2,933	5,000	Of these seven are girls' schools with 533 pupils.
8. Kishoreganj	0	6	161	.....	Among the vernacular schools there are five girls' schools and one night school for some of artisans and day-labourers. The municipality contributed nothing towards education.
9. Santipur	2	11	.....	4,411	
10. Ranaghat	1	4	637	570	There is one girls' school with an attendance of 40 pupils.
11. Joypore ... ..	.....	3	87	145	
12. Bampera Basilah ... ..	.....	5	113	167	
13. Darjeeling	1	.....	.....	600	
14. Dacca ... ..	.....	16	8,400	.....	No contribution made by the municipality in 1882-83. Proposed to give Rs. 100 in 1883-84.
15. Narayanganj ... ..	.....	3	147	774	Among the vernacular schools, one is a girls' school, one a Sanskrit <i>do.</i> , and two madrasahs.
16. Chittagong	3	7	279	535	The municipality contributes nothing for education.
17. Comillah ... ..	.....	.....	.....	.....	There is a girls' school.
18. Patna ... ..	.....	6	Not stated.	1,408	One is a scientific school.
19. Gaya ... ..	.....	3	1,227	400	No aid is given by the municipality towards education.
20. Arrah ... ..	.....	5	91	2,113	
21. Moradpur	2	101	1,370	300	
22. Durrbanja	1	102	1,022	390	
23. Chupra	5	64	545	250	
24. Mughayy ... ..	.....	161	2,300	200	Of these one is a girls' school with 22 pupils.
25. Bhawalpur ... ..	.....	120	2,429	600	
26. Farash	No details given.	.....	.....	71	
27. Pooree ... ..	.....	.....	.....	.....	No contribution was made by this municipality towards education.

CALCUTTA MUNICIPAL ACCOUNTS

FOR

1882-83.

FORMS Nos. I & II FOR CALCUTTA.

FORM NO. I.—Statement showing the Income

NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	Deposits.	Actual balance.	Total.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
24-Pergunnahs	Calcutta ...	Act IV of 1876 (H.O.) ...	4,00,335	21	34	48	74	16	58	26	48	Rs. 1,28,150	Rs. 5,00,758	Rs. 7,27,914

* Chairman a.

FORM NO. II.—Statement showing the Expenditure

1	2	3	4	5	6	7				(a)
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.	PUBLIC SAFETY.				Registration of births and deaths.
					Office establishment, Inspection, Treasury Messengers & establishment, &c.	Collection of municipal taxes including octroi (establishment, purchase of materials, books, paper, money, loans, repair to outposts, &c.).	Fire (establishment, purchase of fire-arms, furniture, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of arms, accoutrements, &c. repairs to outposts, &c.).	
24-Pergunnahs ...	1	Calcutta	Rs. 7,27,914	Rs. 63,57,960	Rs. 1,03,741	Rs. 68,270	Rs. 27,915	Rs. 2,92,947	Rs. 2,77,381	Rs. 5,630

Memora

Liabilities—	
Balance of loans ...	...
Deposits to be adjusted ...	...
Claims—	
Advances recoverable ...	...
Net amount of debt ...	...

the Calcutta Municipality during the year 1882-83.

B								D											
OCTOOL.								ASSESSED TAXES.											
								Conservancy rev.				Licence on trades.							
a	b	c	d	e	f	g	h												
Licenses for drinking water or animals. Class II. (Animals for slaughter). Class III. (Pigs, chickens, and swine). Class IV. (Butcher's assistants)† Drugs, gums, and spices. Class VI. (Tobacco). Class VII. (Cloth). Class VIII. (Mats).								Arrear collection for the previous year.	Collection for the current year.	Punitive.	Total.	Arrear collection for the previous year.	Collection for the current year.	Punitive.					
Ru.	Ru.	Ru.	Ru.	Ru.	Ru.	Ru.	Ru.	Ru.	Ru.	Do.	Do.	Ru.	Ru.	Ru.	Ru.	Ru.	Ru.		
.....	..	..	..	..	..	..	.....	.....	.....	..	.....	1,830	2,06,978	3,5	8,36,670	62,57,000	71,40,823
																R. A. P.	R. A. T.		
																4	2		
																6	1		

Vice-Chairman.

PUBLIC HEALTH.										OF YEAR.	REMARKS.
(a)	(e)	(f)	(g)	(h)	(i)			(j)			
Maintenance of medical institutions (purchase of medicine, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Broad-siding (establishment, purchase of water-carts, repairs, &c.).	Broad-cleaning (establishment, purchase and repair of dust-fans, &c.).	CONVEYANCE.			Disbursements (establishment, repairs).			
					Establishment repairs: purchase, building, &c. of surveying machine, &c.	Refunds, &c. of fines or over-assessment.	Remissions of cess.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Total.	Rs.	
83,550	2,527	4,00,101	47,014	1,36,455	3,52,125	.....	.. ..	11,64,500		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,92,330	....	0,48,017	13,73,080	8,01,985	3,47,073	65,77,238	44,631	6,84,025	7,00,250	

ilities and claims.

Re.		
1911	1912	1913
1,26,83,379	41,531	
1,20,27,910		
48,331		
1,28,78,579		

FORM No. I.

— OF —

STATEMENTS OF INCOME

OF

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876

FORM NO. 1.—Statement showing the Income of First

1	2	3	4	5	6								7	
NAME OF DISTRICT.	Social number of municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE TO HAND AT THE CLOSE OF LAST YEAR.	
					a	b	c	d	e	f	g	h	Rs.	Actual municipal balance.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.		
Burdwan Division.														
Burdwan	1	Burdwan	Act V (B.C.) of 1876	32,637	4	4	12	20	8	12	8	12	1,762	780
Midnapore	2	Midnapore	Ditto	33,924	5	17	...	22	10	12	8	14	...	801
Hooghly	3	Hooghly and Chinsurah...	Ditto	31,291	5	16	...	21	5	16	4	17	200	11,018
		Midnapore	Ditto	27,259	4	6	11	23	7	16	11	12	...	1,387
		Ulkersah	Ditto	6,263	8	10	...	20	9	11	6	11	...	730
Total				64,067	19	54	11	64	21	43	21	47	200	13,363
Howrah	6	Howrah	Act V (B.C.) of 1876	166,736	6	22	...	27	6	21	11	10	500	11,030
Divnl. Total				234,773	25	77	23	137	46	86	19	85	2,622	20,534
Presidency Division.														
24-Pergunnahs	7	Suburban	Act V (B.C.) of 1876	251,539	13	29	...	42	16	28	10	24	(Building) 1,500	81,221
Nuddea	8	Kishorepur	Ditto	27,124	4	3	15	22	8	14	5	17	...	5,277
		Kaushikpur	Ditto	20,000	5	12	...	17	6	11	4	13	...	3,725
		Kanaihat	Ditto	8,470	5	14	...	19	6	13	4	15	...	701
Total				84,423	11	29	15	54	20	28	13	46	...	9,704
Jessore	11	Jessore	Act V (B.C.) of 1876	8,666	5	12	...	18	6	12	5	15	...	1,705
Divnl. Total				825,172	32	71	15	118	42	70	17	91	11,500	40,729
RAJSHAHY AND COCHIN BEHAR DIVISION.														
Rajshahy	13	Rampore Buzulsh	Act V (B.C.) of 1876	20,021	6	18	...	24	5	10	7	17	...	2,409
Darjeeling	13	Darjeeling	Ditto	7,015	0	19	...	19	6	11	16	8	...	4,368
Divnl. Total				27,036	12	31	...	43	11	20	23	25	...	6,777
DACCA DIVISION.														
Dacca	14	Dacca	Act V (B.C.) of 1876	77,661	3	11	...	17	5	12	8	14	...	82,315
Divnl. Total				12,070	3	12	...	15	4	11	8	7	...	4,503
CHITTAGONG DIVISION.														
Chittagong	16	Chittagong Town	Act V (B.C.) of 1876	20,094	2	14	...	16	2	14	6	10	...	12,872
Tipperah	17	Cumilla	Ditto	17,506	3	16	...	22	1	21	6	10	...	1,463
Divnl. Total				34,116	8	30	...	38	3	35	12	20	...	14,335
PATNA DIVISION.														
Patna	18	Patna	Act V (B.C.) of 1876	178,251	4	20	...	30	10	20	8	22	20,773	20,063
Gya	19	Gya	Ditto	76,113	2	21	...	23	10	23	8	25	...	9,090
Mahabud	20	Arrah	Ditto	42,712	3	11	...	14	7	9	7	9	...	6,001
Monahpur	21	Monahpur	Ditto	42,100	3	11	...	17	7	10	5	12	...	8,074
Darbhanga	22	Darbhanga	Ditto	64,615	5	16	...	20	5	15	5	10	...	15,492
Baran	23	Chupra	Ditto	61,670	1	18	...	19	3	15	3	25	...	1,600
Divnl. Total				451,623	18	115	...	121	42	80	36	86	20,773	61,803
BHAGULPORE DIVISION.														
Monghyr	24	Monghyr	Act V (B.C.) of 1876	85,372	9	15	...	18	5	13	9	9	...	12,800
Bhagulpore	25	Bhagulpore	Ditto	47,866	6	14	...	19	8	11	6	13	1,012	2,788
Purneah	26	Purneah	Ditto	16,916	3	12	...	15	4	11	8	6	...	4,744
Divnl. Total				139,083	11	41	...	52	17	35	24	28	1,012	20,332
ORISSA DIVISION.														
Pooree	27	Pooree	Act V (B.C.) of 1876	24,330	2	15	...	17	4	13	4	13	...	8,944
GRAND TOTAL				12,36,614	122	404	38	509	175	380	100	369	25,901	2,91,101

Municipalities in Bengal during the year 1882-83—continued.

[illegible]

FORM NO. I.—Statement showing the Income of Second Class

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	AS-ASSESSED TAXES—continued.				OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).								Total Income from taxation.
			Other taxes in detail (as many columns as may be necessary).				Other taxes in detail (as many columns as may be necessary).								
			Tax on persons, animals and property.	Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.								
Dacca Division.															
Furzedpore	53	Furzedpore	4,230	2,016	4,230	2,016	722							4,97	
	54	Gaibandha	3,301	3,301	3,301	3,301	150							3,45	
	55	Madanpore	10,650	10,650	10,650	10,650	872							11,52	
		Total	18,181	15,967	18,181	15,967	1,744							19,01	
Bogra	56	Durrani	1,378	1,378	1,378	1,378	170	70	980					3,85	
	57	Nalchity	1,378	1,378	1,378	1,378	170	70	980					3,85	
	58	Jhalakati	11,212	11,212	11,212	11,212	170	70	1,044					12,50	
		Total	23,968	23,968	23,968	23,968	340	140	1,964					26,00	
Mymensingh	59	Nasirabad	4,323	4,323	4,323	4,323								6,01	
	60	Muktagachha	4,323	4,323	4,323	4,323								6,01	
	61	Jamulpore	3,046	3,046	3,046	3,046								3,04	
	62	Shibpur	3,011	3,011	3,011	3,011								3,01	
	63	Kishoreganj	1,154	1,154	1,154	1,154								1,15	
Mymensingh	64	Barisal	23,741	23,741	23,741	23,741	529							24,27	
		Total	45,569	45,569	45,569	45,569	433	70	1,916					47,95	
		Divnl. Total	45,569	45,569	45,569	45,569	433	70	1,916					47,95	
		Divnl. Total	45,569	45,569	45,569	45,569	433	70	1,916					47,95	
CHITTAGONG DIVISION.															
Chittagong	65	Cox's Bazar	1,807	1,807	1,807	1,807	836							2,64	
	66	Brahmanbaria	4,513	4,513	4,513	4,513								6,02	
	67	Tipperah	2,902	2,902	2,902	2,902	414							3,31	
	68	Noakhali	9,572	9,572	9,572	9,572	414	325						10,31	
Chittagong		Total	18,794	18,794	18,794	18,794	1,569	325						19,44	
		Divnl. Total	18,794	18,794	18,794	18,794	1,569	325						19,44	
		Divnl. Total	18,794	18,794	18,794	18,794	1,569	325						19,44	
		Divnl. Total	18,794	18,794	18,794	18,794	1,569	325						19,44	
PATNA DIVISION.															
Patna	69	Barh	5,400	5,400	5,400	5,400	550							5,95	
	70	Barh	12,808	12,808	12,808	12,808	550							13,35	
		Total	18,208	18,208	18,208	18,208	1,100							19,30	
		Divnl. Total	18,208	18,208	18,208	18,208	1,100							19,30	
Nunda	71	Jalgaon	1,551	1,551	1,551	1,551	2,4							1,55	
	72	Barh	4,506	4,506	4,506	4,506	2,4							4,51	
	73	Barh	5,118	5,118	5,118	5,118	122							5,24	
	74	Barh	1,763	1,763	1,763	1,763	353							2,11	
		Total	12,938	12,938	12,938	12,938	1,029							13,96	
Khajuri	75	Hajipur	4,825	4,825	4,825	4,825	72							4,89	
	76	Jaipur	2,500	2,500	2,500	2,500	65							2,56	
	77	Sitamarhi	1,374	1,374	1,374	1,374								1,37	
		Total	8,700	8,700	8,700	8,700	137							8,83	
Moores	78	Rosera	2,922	2,922	2,922	2,922	373							3,29	
	79	Modhubani	4,500	4,500	4,500	4,500								4,50	
		Total	7,422	7,422	7,422	7,422	373							7,79	
Barua	80	Bellur	6,098	6,098	6,098	6,098	8,076							14,17	
	81	Solan	4,210	4,210	4,210	4,210								4,21	
		Total	10,308	10,308	10,308	10,308	8,076							18,24	
Champur	82	Madhni	2,607	2,607	2,607	2,607	270	308	983					3,48	
	83	Bettiah	7,114	7,114	7,114	7,114			945					8,05	
		Total	9,721	9,721	9,721	9,721	270	308	1,928					11,53	
		Divnl. Total	73,501	73,501	73,501	73,501	963	308	12,443					76,71	
BHAGULPORE DIVISION.															
Bhagalpur	84	Colpo	1,981	1,981	1,981	1,981	318	22						2,32	
	85	English Bazar	5,119	5,119	5,119	5,119	80							5,20	
	86	Old Maidah	2,403	2,403	2,403	2,403								2,40	
		Total	9,503	9,503	9,503	9,503	400	22						9,92	
Bhagalpur	87	Dagpur	5,323	5,323	5,323	5,323	65	397	97					6,18	
		Total	11,026	11,026	11,026	11,026	370	423	140					12,81	
		Divnl. Total	11,026	11,026	11,026	11,026	370	423	140					12,81	

Municipalities in Bengal during the year 1882-83—continued.

[illegible]

FORM No. I.—Statement showing the income of Second Class

1	2	3	4	5	6							7			
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.							BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.			
					a	b	c	d	e	f	g	h	Deposits.	Actual balance.	Total.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
ORISSA DIVISION.															
Cuttack	88	Cuttack, with Cantonment.	Act V (H.C.) of 1876	45,248	5	14	...	10	4	13	8	11	Rs. 1,718	Rs. 9,600	Rs. 11,428
	89	Kondrapur	Do	16,719	3	12	...	15	3	12	...	15	820	20	840
	90	Jajpur	Do	11,243	1	11	...	12	3	9	...	12	1,024	1,024	1,024
		Total	...	73,210	9	37	...	37	10	36	8	39	1,748	11,613	12,79
Balsore	91	Balsore	Act V (H.C.) of 1876	20,265	3	13	...	16	0	10	4	12	2,287	2,287	2,287
		Divul. Total	...	90,465	12	50	...	63	10	46	12	50	1,748	13,900	15,00
CHOTA NAAGPORE DIVISION.															
Hazaribagh	92	Hazaribagh	Act V (H.C.) of 1876	16,500	3	13	...	16	0	10	7	9	1,316	1,316	1,316
	93	Chudra	Do	11,000	...	12	...	17	4	13	2	15	2,202	2,202	2,202
	94	Kolka	Do	7,340	3	7	...	10	4	5	4	4	619	619	619
		Total	...	34,840	6	32	...	43	14	28	13	38	4,137	4,137	4,137
Lohardugga	95	Ranchi	Act V (H.C.) of 1876	15,506	3	10	...	12	5	7	4	8	207	1,138	1,445
Maunbhum	96	Purulia	Do	8,102	4	12	...	16	0	10	4	12	800	800	800
Singbhum	97	Chyabasa	Do	6,066	2	10	...	11	3	8	4	7	1,358	1,358	1,358
		Divul. Total	...	64,314	16	60	...	82	23	54	23	67	2,077	10,514	10,81
		GRAND TOTAL	...	12,10,480	525	1,900	...	1,301	371	900	280	1,061	11,800	1,82,250	2,222

FORM NO. 1.—Statement showing the income of Second Class

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15			
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	ASSESSED TAXES—concluded				Tax on p. house, acce- ssories and property.	Total.	Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Total income from taxation.
			Other taxes in detail (as many columns as may be necessary).										Tax on lime kilns.	Tax on rice stalls.	Tax on brick kilns.	Fees levied on milk vendors.	
ORIGINAL DIVISION.																	
Cuttack	88	Cuttack, with Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		16,736	.....	.....	16,736	.....	2,405	575	9,722	.....	.....	11	.....	.....	20,420
		3,429	.....	.....	3,429	.....	120	.....	50	.....	.....	.....	.....	.....	3,698
		2,023	.....	.....	2,023	.....	125	.....	.....	.....	.....	.....	.....	.....	2,148
		Total	2,300	.....	.....	22,500	.....	2,654	633	9,772	.....	.....	11	.....	35,268
Balasore	91	Balasore	7,621	.....	.....	7,621	.....	.....	.....	1,223	.....	567	.....	.....	9,411
		Divnl. Total	20,421	.....	.....	20,421	.....	2,654	633	10,995	.....	567	11	.....	44,615
CHOTA NAAGPUR DIVISION.																	
Bazariugh	92	Bazariugh	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		1,328	.....	.....	4,428	.....	851	.....	.....	.....	.....	.....	.....	.....	5,292
		1,352	.....	.....	4,568	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,571
		2,167	.....	.....	2,467	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,567
		Total	11,748	.....	.....	11,769	.....	554	.....	.....	.....	.....	.....	12,614	
Lohardugga	95	Bancho	5,243	.....	.....	5,243	.....	.....	103	196	.....	.....	.....	.....	6,557
		5,287	.....	.....	4,047	.....	41	230	767	.....	.....	28	.....	5,743	
Waghboom	96	Purulia	5,287	.....	.....	4,047	.....	41	230	767	.....	.....	28	.....	5,743
		2,019	.....	.....	2,019	.....	.....	.....	.....	.....	.....	.....	.....	2,040	
Singhboom	97	Chyehans	2,019	.....	.....	2,019	.....	.....	.....	.....	.....	.....	.....	.....	2,040
		Divnl. Total	94,329	.....	.....	24,328	.....	905	313	1,187	.....	.....	28	.....	25,661
		GRAND TOTAL	4,75,119	.....	.....	1,72,140	5,061	63,377	6,167	54,946	19	567	11	28	5,82,374

Municipalities in Bengal during the year 1882-83—concluded.

16										17			18	19	20	21	REMARKS.
MISCELLANEOUS RECEIPTS.										DEBT.			Total income of year, exclusive balance.	Total, including balance.	Incidence of taxation (column 12) per head of population.	Incidence of income shown in column 18, per head of population	
Realisations special Acts.	Proceeds of land, &c.	Income from markets (rents, fees, &c.).	Conservancy and road-cleaning (rents, sale of refuse, &c.).	Municipal fines.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Sundries (rent of municipal buildings, receipts from public gardens, &c.).	Total.	Loans.	Deposits (contractors' salaries unpaid, &c.).	Advances.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A.P.	Rs. A.P.		
300	314	1,648	6	226	141	585	5,045	8,585	.....	80	.....	37,945	40,323	0 10 10	0 14 0
384	10	4	.....	84	.....	.....	289	761	.....	.....	.....	4,390	4,728	0 8 9	0 4 5
395	.....	.....	.....	4	.....	.....	.....	292	.....	.....	.....	2,825	3,463	0 3 6	0 3 5
1,043	828	1,052	6	344	141	845	5,354	9,428	.....	80	.....	44,715	57,503	0 8 0	0 20 5
.....	20	.....	.....	129	.....	.....	112	261	.....	.....	.....	9,672	11,805	0 7 6	0 7 7
1,042	844	1,053	6	475	141	585	5,448	9,689	.....	80	.....	51,394	69,412	0 7 10	0 9 7
.....	.....	708	.....	240	785	.....	678	2,499	.....	519	.....	8,320	9,568	0 5 6	0 8 2
34	.....	27	.....	19	.....	.....	679	708	.....	.....	.....	5,621	8,013	0 6 6	0 7 5
.....	.....	.....	.....	8	92	.....	167	257	.....	.....	.....	5,724	5,173	0 6 4	0 8 4
24	.....	735	.....	296	677	.....	1,514	3,454	.....	519	.....	16,566	20,782	0 5 10	0 7 8
.....	71	9,078	.....	360	.....	.....	885	3,648	.....	.....	.....	10,365	14,790	0 8 6	0 10 5
.....	.....	2,513	.....	154	.....	.....	604	3,000	.....	.....	.....	9,795	9,659	0 11 2	1 1 2
230	.....	.....	.....	.....	.....	.....	320	465	.....	.....	.....	5,014	3,872	0 8 5	0 6 8
263	71	5,017	.....	770	677	.....	5,169	19,797	.....	519	.....	28,257	40,073	0 6 7	0 9 9
7,327	1,474	14,230	1,365	8,793	10,866	10,862	71,437	1,36,400	564	1,968	820	7,11,929	9,05,888	0 7 7	0 9 4		

FORM NO. I.—Statement showing the Income of

1	2	3	4	5	6							7		
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.							BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	Deposits.	Actual balance, municipal.	Total.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	European.				Native.
Burdwan Division.												Rs.	Rs.	Rs.
Burdwan	1	Jessore	Act V (B.C.) of 1878	1,385	1	8	5	14	5	5	0	40	40	40
	2	Patnabari	Ditto	7,230	1	8	5	14	5	5	0	2,515	2,515	2,515
	3	Ranamathi	Ditto	18,380	1	8	5	14	5	5	0	8,030	8,030	8,030
	4	Kotalpore	Ditto	6,600	1	8	5	14	5	5	0	470	470	470
	Total				31,445	4	20	20	54	20	20	24	5,070	5,070	5,070
Hooghly	5	Mugra	Act V (B.C.) of 1878	1,753	5	5	5	15	5	5	5	96	96	96
	6	Patnabari	Ditto	8,890	5	5	5	15	5	5	5	22	22	22
	7	Jahannabad	Ditto	13,540	10	10	10	30	10	10	10	900	900	900
	8	Bally	Ditto	8,870	5	5	5	15	5	5	5	205	205	205
	9	Koorsungra	Ditto	1,848	5	5	5	15	5	5	5	195	195	195
	10	Rhyammanar	Ditto	14,068	15	15	15	45	15	15	15	844	844	844
Total				40,960	70	70	70	210	70	70	70	2,055	2,055	2,055
Divnl. Total				82,255	4	70	90	260	6	74	90	5,265	5,265	5,265
Paschimchur Division.														
Paschimchur	11	Itenda	Act V (B.C.) of 1878	8,078	5	5	5	15	5	5	5	547	547	547
	12	Chanda	Ditto	8,874	5	5	5	15	5	5	5	850	850	850
Nadua	13	Jaguli	Ditto	1,945	5	5	5	15	5	5	5	211	211	211
	14	Jaguli	Ditto	10,463	5	5	5	15	5	5	5	740	740	740
Jessore	15	Keenabpore	Act V (B.C.) of 1878	1,818	5	5	5	15	5	5	5	648	648	648
	16	Kutechandpore	Ditto	7,532	5	5	5	15	5	5	5	1,178	1,178	1,178
Total				20,953	10	10	10	30	10	10	10	1,840	1,840	1,840
Divnl. Total				20,953	15	15	15	45	15	15	15	3,233	3,233	3,233
Rajshahy and Cochin Behar Division.														
Jalpigoree	17	Jalpigoree	Act V (B.C.) of 1878	6,807	18	18	18	54	18	18	18	530	530	530
Dacca Division.														
Dacca	18	Manickpore	Act V (B.C.) of 1878	11,553	22	22	22	66	22	22	22	1,520	1,520	1,520
Rangpur	19	Bowral	Act V (B.C.) of 1878	5,720	8	8	8	24	8	8	8	785	785	785
	20	Bercoopore	Ditto	13,721	10	10	10	30	10	10	10	908	908	908
	21	Buckpore	Ditto	9,280	10	10	10	30	10	10	10	1,105	1,105	1,105
Total				28,491	40	40	40	120	40	40	40	2,414	2,414	2,414
Mymensingh	22	Tangal	Act V (B.C.) of 1878	17,770	15	15	15	45	15	15	15	800	800	800
Divnl. Total				67,916	2	67	67	201	2	67	67	4,294	4,294	4,294
Patna Division.														
Patna	23	Khagol	Act V (B.C.) of 1878	14,075	5	5	5	15	5	5	5	3,350	3,350	3,350
	24	Munseer	Ditto	5,769	5	5	5	15	5	5	5	890	890	890
	25	Dumra, Nisamti	Ditto	25,740	20	20	20	60	20	20	20	5,118	5,118	5,118
	26	Mohamadpore	Ditto	8,479	5	5	5	15	5	5	5	1,090	1,090	1,090
	27	Bikampur	Ditto	6,421	5	5	5	15	5	5	5	1,098	1,098	1,098
	28	Patna	Ditto	10,010	5	5	5	15	5	5	5	1,095	1,095	1,095
	29	Nokamch	Ditto	13,052	5	5	5	15	5	5	5	5,040	5,040	5,040
	30	Dumra Cantonment	Ditto	14,133	15	15	15	45	15	15	15	2,803	2,803	2,803
	31	Nowadsh	Ditto	5,353	5	5	5	15	5	5	5	5,055	5,055	5,055
	Total				100,884	75	75	75	225	75	75	75	33,400	33,400	33,400
Gya	32	Tokari	Act V (B.C.) of 1878	12,197	5	5	5	15	5	5	5	5,378	5,378	5,378
	33	Theodungpur	Ditto	21,022	5	5	5	15	5	5	5	5,815	5,815	5,815
	34	Jehanabad	Ditto	31,052	5	5	5	15	5	5	5	715	715	715
	35	Nowadsh	Ditto	6,812	5	5	5	15	5	5	5	410	410	410
	36	Basnah	Ditto	1,097	5	5	5	15	5	5	5	607	607	607
	37	Rajowli	Ditto	4,988	5	5	5	15	5	5	5	444	444	444
	38	Shreepatti	Ditto	5,803	5	5	5	15	5	5	5	730	730	730
	39	Fatehpore	Ditto	1,097	5	5	5	15	5	5	5	510	510	510
	40	Aurangabad	Ditto	5,475	5	5	5	15	5	5	5	770	770	770
	41	Uthra	Ditto	543	5	5	5	15	5	5	5	545	545	545
Total				83,554	50	50	50	150	50	50	50	11,095	11,095	11,095

1		2		3		4		5		6		7		8		9		10		11		12		13		14		15			
NAME OF DISTRICT.		NAME OF MUNICIPALITY.		Serial number of Municipality.		ASSESSED TAXES—contd.		Other taxes in detail (as many columns as may be necessary).		Tax on persons according to residences and property.		Total.		Tax on houses and lands.		Tax on vehicles.		Tax on animals.		Tolls, &c.		OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).						Total income from taxation.			
BURDWAN DIVISION.																															
Bankura	1	Jaspore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2	Barisal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	3	Somnabhi	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	4	Kotulpore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Hooghly	5	Muga	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	6	Pandua	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	7	Jahannad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	8	Bally	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	9	Koorunge	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Jharkhand	10	Nyamanar
	11	Khandaul	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		Total
		Divnl. Total
		Total
PRESIDENCY DIVISION.																															
Bhadrabad	12	Itenda	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	13	Chanda	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	14	Jagati	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		Total	...	...	...	...																					

FORM No. I.—Statement showing the Income of Unions

1	2	3	4	5	6								7		
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	Deposits.	Actual municipal balance.	Total.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
PATNA DIVISION—continued.													Rs.	Rs.	Rs.
Shahabad ...	43	Chamari ...	Act V (B.C.) of 1876	2,879	1	0	0	1	0	1	0	0	.....	—3	—3
	44	Nasirganj ...	Idto	8,732	1	0	0	1	0	1	0	0	.....	187	187
		Total	.....	8,611	2	13	15	2	18	2	13	.....	.....	187	187
Mungerpore ...	45	Mohar ...	Act V (B.C.) of 1876	7,538	1	5	6	1	5	1	5	.....	.....	575	575
		Divnl. Total	.....	198,617	3	145	148	3	146	3	145	.....	.....	35,829	35,829
														
BHAGULPORE DIVISION.															
Munghyr ...	46	Kharikpore ...	Act V (B.C.) of 1876	5,450	.....	8	3	1	4	.....	5	.....	.....	.....	.....
	Purneah ...	47	Kishoreganj ...	Idto	6,000	1	8	9	1	8	.....	9	.....	1,705	1,705
		48	Manikganj ...	Idto	8,978	1	4	5	1	4	.....	5	.....	2,135	2,135
		Total	.....	11,978	2	12	14	2	12	.....	14	.....	2,401	2,401	
		Divnl. Total	.....	17,428	2	17	19	3	16	.....	19	.....	2,401	2,401	
GROZA NAGPORE DIVISION.															
Lohardugga ...	49	Lohardugga ...	Act V (B.C.) of 1876	5,146	.....	.....	.....	.....	.....	.....	.....	.....	.....	873	873
	50	Cherwall ...	Idto	8,048	.....	.....	.....	.....	.....	.....	.....	.....	.....	805	805
		51	Daltongunge ...	Idto	7,687	.....	.....	.....	.....	.....	.....	.....	.....	150	150
		Total	.....	13,781	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,028	1,028
Manbhoom ...	52	Rachonathpore ...	Act V (B.C.) of 1876	5,721	.....	4	4	1	3	.....	4	.....	.....	767	767
	53	Jhais ...	Idto	6,127	1	8	9	1	8	.....	9	.....	.....	418	418
		54	Manbazar ...	Idto	2,550	.....	.....	.....	.....	.....	.....	.....	.....	200	200
		Total	.....	12,607	1	12	13	1	12	.....	13	.....	1,437	1,437	
		Divnl. Total	.....	31,288	1	12	13	1	12	.....	13	.....	2,545	2,545	
		GRAND TOTAL	.....	4,19,871	12	360	392	31	351	3	349	.....	.....	57,447	57,447

FORM No. 1.—Statement showing the Income of

1	2	3	4	5	6								7			
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.			
					a	b	c	d	e	f	g	h	Deposits.	Actual balance.	Total.	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.				
BHAGULPORE DIVISION.														Rs.	Rs.	Rs.
Munghyr	1	Jamulpore	Act V (R.C.) of 1876	15,315	2	20	22	2	20	14	8	.....	.....	889	889
Southal Pergunnah	2	Sahelganje	Idto	7,016	1	6	7	1	6	4	3	.....	.....	1,800	1,800
GRAND TOTAL					22,330	3	26	29	3	26	18	11	1,961	1,961

FORM No. 1.—Statement showing the Income of Uni...

1	2	3	9	10	11	12	13	14	15						
NAME OF DISTRICT.	NAME OF MUNICIPALITY.	Serial number of Municipality.	ASSESSED TAXES—concluded.				Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Total income from taxation.
			Other taxes in detail (as many columns as may be necessary).												
			Tax on persons according to their circumstances and property.			Total.									
PATNA DIVISION—concluded.															
Shahabad	43	Chenari	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Narigunge	900			900									1,111
		Total	1,108			1,108									1,111
Moushupore	43	Mohmar	2,688			2,688									2,688
		Total	1,293			1,293									1,293
		Divnl. Total	40,881			40,881	113		67						40,775
BHAGALPORE DIVISION.															
Monghyr	46	Kharakpore	707			707									707
		Purneah	3,404			3,404									3,404
		Total	1,124			1,124									1,124
Lehardugga	46	Kishenmunge	4,618			4,618									4,618
		Banigunge	5,325			5,325									5,325
		Divnl. Total	1,300			1,300									1,300
CHOTA NAGPORE DIVISION.															
Lehardugga	40	Lohardugga	2,098			2,098									2,098
		Gorwah	1,624			1,624									1,624
		Daloungue	4,538			4,538									4,538
Manbhoom	48	Barkhounthpore	1,624			1,624									1,624
		Jhale	916			916									916
		Manbhoom	5			5									5
Grand Total		Total	2,643			2,643									2,643
		Divnl. Total	7,381			7,381									7,381
		GRAND TOTAL	95,992			95,992	113	1,638	92						97,775

FORM No. 1.—Statement showing the Income of

1	2	3	9	10	11	12	13	14	15						
NAME OF DISTRICT.	NAME OF MUNICIPALITY.	Serial number of Municipality.	ASSESSED TAXES—concl.				Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls &c.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Total income from taxation.
			Other taxes in detail (as many columns as may be necessary).												
			Tax on persons according to their circumstances and property.			Total.									
			Rs.	Rs.	Rs.	Rs.					Rs.	Rs.	Rs.	Rs.	
BHAGALPORE DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Monghyr	1	Jamulpore	13,752	268	102	28								14,157	
Southal Pergunnahs	2	Bahadurgunge	8,367	161	704									9,232	
GRAND TOTAL			17,140	429	806									19,375	

in Bengal during the year 1882-83—concluded.

[illegible]

tations in Bengal during the year 1882-83.

16										17				18		19		20		21		REMARKS.
MISCELLANEOUS RECEIPTS.										DEBT.				Total income of year, including balance.		Total, including balance.		Expenditure of taxation (column 14) per head of population.		Expenditure of income shown in column 15, per head of population.		
Realizations under special Acts.	Proceeds of land &c.	Licenses from markets from sale of refuse &c.	Grants from local authorities &c.	Grants from local authorities &c.	Grants from local authorities &c.	Grants from local authorities &c.	Grants from local authorities &c.	Grants from local authorities &c.	Grants from local authorities &c.	Surplus (profit of sale) from public gardens, &c.	Total.	Loans.	Deposits (contractors' salaries unpaid, &c.).	Advances.	Rs.	Rs.	Rs. & P.	Rs. & P.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. & P.	Rs. & P.				
108	1,393	228	334	108	1,100	1,485	979	5,895	1,100	1,485	979	5,895	1,100	1,485	979	5,895	1,100	1,485				
109	1,353	222	30	109	1,353	2,679	4,377	22,443	1,353	2,679	4,377	22,443	1,353	2,679	4,377	22,443	1,353	2,679				

Municipalities, Unions, and Stations in Bengal during the year 1882-83.

[illegible]

FORM No. II.

STATEMENTS OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

FORM NO. II.—Statement showing the Expenditure of Fr.

1	2	3	4	5	6	7					
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.			(a)	(b)
					Office establishment, inspection, honorary Magistrate's establishment, &c.	Collection of municipal taxes including octroi (establishment, salaries, &c.) and octroi repair to outposts, &c.)	Fire establishment, purchase of fire-engines, buckets, repairs, &c.)	Lighting (establishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, purchase of clothing, harness, &c.) repairs to equipment, &c.)		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BURDWAN DIVISION.											
Burdwan	1	Burdwan	2,483	56,921	5,207	867	.....	1,498	.....	41	.....
Midnapore	2	Midnapore	801	20,118	609	749	.....	.....	510	.....	21
Hooghly	3	Hooghly and Chinsurah	11,216	46,969	2,492	1,666	.....	5,112	1,000	.....	801
	4	Memnagar	1,037	43,797	3,419	1,028	.....	1,030	700	102	414
	5	Utoparrah	530	6,553	853	115	.....	457	85	.....	94
		Total	13,584	97,236	7,224	5,149	.....	5,019	1,779	123	1,373
Howrah	6	Howrah	12,100	2,67,712	19,984	5,520	4,029	32,561	35,721	.....	.....
		Divl. Total	28,066	4,31,003	33,126	10,670	4,029	39,059	36,040	233	1,384
PRESIDENCY DIVISION.											
24-Pargunnahs	7	24-Pargunnahs	45,815	5,31,266	54,114	12,819	13,056	81,002	82,105	1,325	5,049
Nuddas	8	Kishinagar	5,777	25,200	1,205	1,311	.....	.....	.....	835	1,704
	9	Santipur	5,722	17,112	2,197	511	.....	.....	619	.....	199
	10	Banmaghat	707	6,779	1,065	30	.....	0	125	.....	13
		Total	9,706	48,816	4,027	2,321	.....	0	644	435	2,005
Jessore	11	Jessore	1,703	16,721	1,502	.....	.....	552	140	.....	.....
		Divl. Total	57,114	6,16,533	60,507	15,149	13,056	81,499	82,896	1,760	7,853
RAJSHAHY AND COCHIN MEDAR DIVISION.											
Rajshahy	12	Rampore Beaulah	2,470	19,525	1,093	1,241	.....	881	293	6	275
Durgaching	13	Durgaching	4,360	71,211	3,720	709	.....	307	845	.....	8,289
		Divl. Total	6,830	90,736	5,413	2,001	.....	1,188	608	6	8,054
DACCA DIVISION.											
Dacca	14	Dacca	32,315	1,24,054	6,246	6,115	.....	3,511	80	.....	.....
	15	Narainnagar	4,909	17,435	849	805	.....	210	219	.....	100
		Divl. Total	37,224	1,41,489	6,095	6,920	.....	3,721	231	.....	100
CHITTAGONG DIVISION.											
Chittagong	16	Chittagong	12,274	91,633	704	1,426	.....	.....	.....	.....	309
Tipperah	17	Cumilla	1,463	16,712	623	606	.....	.....	210	.....	668
		Divl. Total	13,737	108,345	1,327	2,032	.....	.....	210	.....	825
PATNA DIVISION.											
Patna	18	Patna	41,436	1,02,206	8,504	3,825	.....	4,009	1,033	.....	.....
Gya	19	Gya	9,809	72,537	1,205	1,508	.....	3,211	1,179	6	7,046
Rhababud	20	Arrah	6,601	19,249	1,245	.....	.....	3,763	447	8	1,252
Monsifpore	21	Monsifpore	8,026	32,064	3,372	1,030	.....	4,023	614	.....	.....
Durbhanga	22	Durbhanga	13,492	28,050	3,812	50	.....	830	201	.....	214
Barua	23	Chupra	1,039	44,704	401	1,173	.....	.....	644	.....	1,300
		Divl. Total	82,400	2,39,513	17,862	7,015	.....	13,467	6,308	18	9,982
BHAGALPORE DIVISION.											
Monohyr	24	Monohyr	12,506	30,330	1,631	1,822	.....	440	.....	.....	465
Bhagalpore	25	Bhagalpore	3,510	61,054	1,201	3,054	.....	.....	659	.....	3,526
Purneah	26	Purneah	4,744	19,023	1,276	904	.....	.....	853	.....	1,521
		Divl. Total	20,760	1,10,407	4,098	6,451	.....	490	1,512	.....	5,584
ORISSA DIVISION.											
Pooree	27	Pooree	8,544	20,982	610	655	.....	.....	642	.....	.....
		GRAND TOTAL	2,57,092	17,71,972	1,00,900	81,970	17,076	80,880	1,40,642	2,012	24,734

Class Municipalities in Bengal during the year 1882-83.

PUBLIC HEALTH.										REMARKS.
(c)	(d)	(e)	(f)	(g)	(h)	(i)			(j)	
Expenditure on medical inspection, &c.	Maintenance of medical inspection, &c.	Vaccination (establishment).	Water-works (establishment, repairs).	Road-watering (establishment, purchase of water-carts, repairs, &c.).	Road-cleaning (establishment, purchase and repair of dust-carts, &c.).	Conservancy.			Duties on water (establishment, repairs).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
144	4,305	88	1,335	4,778	9,210	8	
.....	5,332	130	73	.....	1,290	7,775	.....	.....	1,275
80	1,200	240	824	14,040	4,777	
.....	900	27	.....	1,101	.....	6,483	.....	.....	80
30	1,805	397	2,609	1,200	21,027	4,857	
.....	4,034	780	.....	0,008	48,570	78,787	535	.....	6,798
178	13,476	1,345	73	13,001	50,086	1,10,758	521	12,028	
.....	2,507	2,550	.....	17,786	33,014	1,00,175	160	331	10,155
450	2,630	30	2,223	500	1,831	1,181	601	
.....	601	03	.....	.....	1,701	333	.....	.....	777
.....	404	12	10	
405	3,004	101	2,722	500	4,515	1,131	.....	.....	1,578
835	2,194	172	204	3,401	818	
724	8,366	2,631	2,304	17,680	38,457	1,01,760	101	331	12,811	
.....	2,100	265	810	1,005	5,042	809	
.....	2,462	144	1,632	.....	4,634	15,736	.....	.....	5,810
.....	4,562	409	1,652	810	5,615	18,777	6,103	
107	8,301	323	14,115	080	10,194	30,473	.....	.....	1,022
.....	1,310	28	44	5,948	67	
107	9,077	381	14,144	1,012	10,100	54,921	.....	.....	2,263
.....	3,700	165	401	6,003	779	
48	2,883	24	244	331	830	7,128	.....	.....	.....
48	5,670	213	244	733	550	12,551	779	
.....	0,136	402	.....	3,070	14,218	1,790	90	.....	84
229	3,374	88	660	10,004	17,752	
1,540	2,780	147	117	374	4,910	.....	.....	.....	.....
40	4,828	120	2,007	3,553	1,884	2	
.....	611	.....	121	2,054	.....	4,830	.....	.....	845
687	5,688	243	194	1,402	5,786	
2,513	23,965	1,010	423	12,343	22,800	34,854	95	.....	18,718
1,337	3,004	362	70	3,550	5,074	459	
1,015	3,648	101	1,078	.....	2,062	10,655	.....	.....	.....
100	1,439	137	148	073	1,798	2,142	
2,618	9,076	580	1,076	218	5,421	17,037	.....	.....	2,407
.....	880	9,858	814	
5,007	75,360	0,089	20,801	45,800	1,89,613	3,38,620	683	331	57,131	

FORM NO. II.—Statement showing the Expenditure of First

1	2	3	4	5	6	7	8	9	10	11		
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	PUBLIC HEALTH—cont'd.		Public instruction.	PUBLIC CONVENIENCE.						Contribution to local or provincial funds.
			(A)			Public works.						
			Other measures.			Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.	Other charges (printing, telegrams, &c.).	
			Marks and slaughter-houses (establishment, must, contingents).	Public gardens (establishment, purchase of land, purchase of bullocks, &c.).	Contributions to schools.							
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
DURDWAN DIVISION.												
Durdwan	1	Durdwan	.....	.....	915	298	15,861	521	770	800	1,733	.....
Midnapore	2	Midnapore	.....	.....	437	628	2,518	.....	.....	.....	295	80
Hooghly	3	Hooghly and Chinsurah	.....	.....	60	750	8,705	.....	.....	.....	231	.....
	4	Sonarpore	.....	.....	628	.....	9,123	.....	2,664	.....	104	.....
	6	Uttarpara	.....	.....	103	.....	2,211	.....	46	.....	252	.....
		Total	.....	.....	870	785	18,638	.....	2,710	.....	498	.....
Howrah	6	Howrah	2,309	.....	1,701	.....	8,511	.....	.....	.....	.....	.....
		Divnl. Total	2,309	.....	3,681	1,208	84,112	8,701	5,146	600	2,410	80
PRESIDENCY DIVISION.												
24-Pargunnas	7	Suburban	.....	729	3,000	30,422	68,826	.....	.....	.....	4,453	.....
Muddee	8	Kishinur	.....	213	.....	1,104	4,502	332	149	.....	104	886
	9	South	.....	.....	4,111	572	8,475	.....	.....	.....	290	.....
	10	Banghat	.....	141	270	60	2,211	.....	.....	.....	.....	.....
		Total	.....	354	4,081	1,584	14,802	332	149	.....	794	886
Jessore	11	Jessore	.....	52	145	1,267	1,469	.....	.....	.....	.....	187
		Divnl. Total	.....	1,167	7,424	31,253	80,721	332	110	.....	8,221	586
RAJSHAHY AND COOCH BEHAR DIVISION.												
Rajshahy	12	Rampore Beaulah	.....	.....	367	770	8,808	511	412	.....	701	.....
Darjeeling	13	Darjeeling	156	.....	169	6,720	17,050	.....	.....	.....	480	.....
		Divnl. Total	156	.....	267	7,490	20,661	511	412	.....	1,181	.....
DACCA DIVISION.												
Dacca	14	Dacca	.....	444	.....	3,925	27,781	6,170	.....	196	523	219
	16	Narsingganj	.....	.....	778	176	231	1,410	.....	.....	100	.....
		Divnl. Total	.....	444	778	4,097	28,011	7,580	.....	196	623	219
CHITTAGONG DIVISION.												
Chittagong	18	Chittagong	.....	.....	631	1,268	12,872	1,551	2,574	.....	820	.....
Tipperah	17	Comillah	.....	.....	.....	203	2,561	.....	.....	.....	164	127
		Divnl. Total	.....	.....	631	1,471	15,130	1,551	2,574	.....	405	127
PATNA DIVISION.												
Patna	19	Patna	.....	2,053	1,498	1,321	27,109	1,500	51	.....	600	.....
Gya	20	Gya	.....	.....	400	.....	12,151	.....	1,211	.....	458	.....
Shahabad	20	Arni	.....	.....	.....	750	3,923	.....	.....	.....	.....	.....
Muzaffarpore	21	Muzaffarpore	.....	.....	300	710	12,256	.....	.....	.....	820	.....
Darbhanga	22	Darbhanga	.....	.....	309	.....	14,537	213	.....	.....	.....	448
Barua	23	Chupra	.....	.....	220	546	4,749	.....	.....	.....	605	126
		Divnl. Total	.....	2,082	2,767	3,764	74,744	1,773	1,363	.....	3,345	607
BHAGALPORE DIVISION.												
Mouhry	24	Mouhry	144	1,071	800	2,773	8,178	4,900	1,018	.....	700	277
Bhagalpore	25	Bhagalpore	60	310	600	1,225	14,270	630	126	.....	531	176
Furneah	26	Furneah	525	.....	71	3,696	6,773	.....	.....	.....	85	.....
		Divnl. Total	730	1,381	1,400	7,696	27,218	4,900	1,164	.....	1,323	683
ONIDIA DIVISION.												
Onidra	27	Onidra	.....	.....	.....	334	5,010	.....	53	.....	367	.....
		GRAND TOTAL	3,778	5,072	16,160	69,861	2,81,738	50,843	8,848	606	14,081	2,366

Class Municipalities in Bengal during the year 1882-83.

13					13	14	15			REMARKS.
DEBT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.			
Loans, investments paid during the year.	Interest		Deposits (balances attached, contractors, &c.).	Advances (on account of departmental works, &c.).			Deposits.	Actual municipal balance.	Total.	
	On account of last year.	On account of current year.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
6,351	284	968	1,424	.....	2,785	56,135	1,400	998	2,398	
.....	.....	.....	.....	.....	241	20,119	.....	.....	.....
.....	.....	.....	425	.....	1,594	41,295	688	10,177	11,871	
.....	.....	.....	.....	.....	10,442	40,325	.....	2,165	5,164	
.....	.....	.....	.....	.....	441	4,674	.....	1,430	1,759	
.....	.....	.....	474	.....	1,265	57,291	081	22,615	24,506	
.....	.....	.....	.....	.....	6,335	2,67,652	1,019	1,861	2,871	
6,351	284	968	1,424	.....	2,785	1,11,512	3,183	20,454	27,637	
.....	
.....	.....	.....	8,243	18,509	17,665	4,88,890	8,629	40,231	48,860	
.....	.....	.....	.....	.....	1,518	27,517	.....	5,034	5,610	
.....	.....	.....	.....	.....	914	16,152	.....	4,223	4,735	
.....	.....	.....	.....	.....	262	5,714	.....	839	839	
.....	.....	.....	.....	.....	1,813	47,720	.....	10,597	10,230	
.....	.....	.....	.....	.....	322	32,955	.....	6,550	6,759	
.....	.....	.....	8,204	13,940	13,059	5,18,643	8,029	97,182	1,05,212	
.....	
.....	.....	.....	.....	.....	544	19,165	.....	2,000	2,355	
7,837	428	5,272	.....	.....	97	76,111	.....	7,169	2,469	
2,857	428	5,272	.....	.....	1,061	10,570	.....	8,016	5,041	
.....	
.....	.....	.....	.....	.....	3,948	1,24,717	.....	32,062	32,062	
.....	.....	.....	.....	.....	906	11,228	.....	19,918	19,918	
.....	.....	.....	.....	.....	4,759	1,25,245	.....	42,870	42,870	
.....	
.....	.....	.....	.....	.....	2,072	32,411	.....	2,004	2,604	
.....	.....	.....	.....	.....	20	16,680	.....	1,575	1,575	
.....	.....	.....	.....	.....	2,694	49,001	.....	3,029	2,694	
.....	
.....	.....	.....	.....	.....	1,500	3,555	87,313	20,253	30,876	56,329
.....	.....	.....	.....	.....	625	8,777	65,001	.....	16,296	16,296
610	89	.....	.....	.....	1,546	25,489	.....	1,549	1,805	
.....	.....	.....	.....	.....	1,520	34,254	.....	6,737	6,737	
935	.....	174	.....	.....	966	31,784	.....	12,225	12,225	
.....	.....	.....	.....	.....	17,357	39,843	.....	5,902	5,902	
1,845	80	171	.....	.....	1,825	28,200	2,32,550	20,253	70,107	90,429
.....	
.....	.....	.....	8	.....	5,017	41,900	.....	7,545	7,545	
2,990	18	60	200	.....	2,273	395	51,223	.....	40,430	46,353
.....	.....	.....	.....	.....	690	51,177	.....	3,106	3,190	
2,990	18	60	208	.....	2,273	5,041	1,14,082	.....	67,074	67,074
.....	.....	.....	.....	.....	363	16,300	.....	12,580	12,580	
14,000	816	8,671	10,381	18,068	77,300	16,78,280	31,420	3,24,368	3,65,728	

REMARKS

1	2	3	4	5	6	7						
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.					
					Office establishment, Inspection, Recovery, Magistrate's establishment, &c.	Collection of municipal taxes, including water, electricity, house, shop, trading, cesses, &c. (not for disposal, &c.).	Fire establishment, Police, &c. (not for disposal, &c.).	Licensing (establishment, purchase of lamps, oil, &c.).	Police establishment, purchase of clothing, cartridges, &c. (not for disposal, &c.).	Registration of births and deaths.	Buildings and other works of public interest (houses, latrines, &c.).	
												(a)	(b)
DACCA DIVISION.												
Furzedpore	63	Furzedpore	1,337	8,443	169	815	8	...	142	...	8	
	64	Gohindia	954	3,293	142	234	11	...	40	...	...
	65	Madanipore	1,424	3,063	72	577	...	...	97	...	...
		Total	3,615	13,842	377	1,627	22	...	278	...	8	
Backergunge	60	Burhail	293	13,258	204	606	...	...	...	...	131
	67	Nalchiriy	1,794	1,708	25	81	...	...	460	...	...
	68	Jhalakathi	216	1,573	15	240	...	...	...	...	67
		Total	3,278	16,539	244	1,287	...	...	1,021	...	198
Mymensingh	69	Nasirabad	811	9,156	300	1,260	...	...	...	...	77
	70	Muktagacha	2,125	4,715	25	256	...	...	...	...	...
	81	Jamunpore	508	5,115	8	248	...	...	75	60	...
	61	Sherepore	494	4,115	10	106	...	...	70	34	201
	63	Kulmagan	248	8,555	253	499	...	...	72	...	1
		Total	3,986	17,559	616	2,171	...	...	292	154	411
		Divl. Total	10,639	16,626	1,084	6,426	22	1,021	1,000	63	020	
CHITTAGONG DIVISION.												
Chittagong	65	Cox's Bazar	1,638	...	60	251	...	...	55	...	...
Tipperah	60	Brinjalbaria	758	5,110	312	493	...	...	151	5	248
Noakhali	67	Noakhali	2,910	5,060	...	...	...	...	96	...	159
		Divl. Total	4,466	12,701	1,271	1,511	...	...	502	5	330
PATNA DIVISION.												
Patna	68	Barh	2,250	7,347	457	504	...	...	50	210	...
	69	Behat	1,215	18,420	710	1,002	...	...	...	...	103
		Total	3,465	25,767	1,167	1,506	...	...	50	210	103
Shahabad	70	Jamshilpore	1,715	1,715	27	303	...	...	44	...	...
	71	Husar	1,111	5,713	395	519	...	...	308	151	...
	72	Dumraon	525	6,555	250	602	...	...	236	...	80
	73	Kaserni	571	11,755	965	...	...	...	261	...	182
	74	Bhilsa	621	2,500	111	273	...	...	...	...	65
		Total	4,643	27,192	2,010	1,952	...	...	610	716	313
Monrotpore	75	Haypore	1,004	6,064	77	294	...	...	60	125	...
	76	Idaranga	401	2,012	75	450	...	...	...	...	...
	77	Shamari	498	1,502	231	...	...	...	...	...	...
		Total	1,903	11,578	483	1,034	...	...	108	302	...
Durbhanga	78	Hoseerah	17	2,010	77	43	...	...	...	176	...
	79	Mothilam	1,391	7,040	300	397	...	...	110	...	48
		Total	1,408	16,050	1,027	1,090	...	...	...	240	...
Saran	80	Rehranga	4,291	14,777	260	640	...	...	127	...	1,100
	81	Sewan	2,463	5,053	618	408	...	...	130	...	2
		Total	6,754	20,830	1,438	1,048	...	...	257	...	1,202
Chumpram	82	Mothari	1,652	6,571	143	606	...	...	58	...	417
	83	Betina	580	10,900	140	840	...	...	174	180	700
		Total	2,232	17,471	283	1,446	...	...	232	166	1,177
		Divl. Total	21,522	1,12,413	6,384	6,521	...	1,008	2,140	168	2,219	
BHAGALPORE DIVISION.												
Bhagalpore	84	Colong	1,536	3,901	616	210	...	...	87	...	30
Malda	85	English Bazar	571	8,069	320	462	...	...	5	...	...
	86	Old Malda	708	3,783	173	306	...	...	...	...	...
		Total	977	11,752	400	747	...	...	63	...	...
South Patnashahi	87	Deochur	4,008	4,844	65	619	...	...	50	67	18
		Divl. Total	5,544	20,668	781	1,426	...	...	90	177	61

Municipalities in Bengal during the year 1882-83—continued.

PUBLIC HEALTH.										
(c)	(d)	(e)	(f)	(g)	(h)	(i)			(j)	REMARKS.
Expenses for market, dispensary, &c.	Maintenance of medical institutions (doctors' salaries, purchase of medicine, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road-watering (establishment, purchase of water-carts, repairs, &c.).	Road-sweeping (establishment, purchase and repair of sweepers' tools, &c.).	Conservancy.			Distances worked (establishment, repairs).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
77	504 308 611	..... ..... .....	83 103 .....	..... ..... .....	..... ..... 86	1,355 1,017 681	..... ..... .....	..... ..... .....	86 72 1,285	
77	1,095	.....	275	.....	90	3,056	.....	.....	1,441	
.....	1,214	27	.....	.....	772	2,403	.....	.....	307	
.....	.....	.....	.....	.....	72	16	.....	.....	15	
.....	1,214	27	.....	.....	910	2,619	.....	.....	372	
.....	785	10	.....	.....	9	2,400	.....	.....	610	
.....	205	.....	.....	.....	51	434	.....	.....	57	
.....	430	.....	.....	.....	50	.....	.....	.....	84	
200	160	.....	125	.....	334	29	.....	.....	.....
.....	174	.....	.....	.....	33	.....	.....	.....	.....
200	1,844	10	123	01	423	2,958	.....	.....	736	
277	4,563	37	460	65	1,815	8,404	.....	.....	2,551	
.....	.....	15	.....	.....	.....	144	.....	.....	.....
.....	430	48	250	5	.....	979	.....	.....	1,154	
.....	1,801	88	128	005	192	120	.....	.....	55	
.....	2,580	181	778	610	192	1,137	.....	.....	1,260	
108	2,501 3,104	40 83	.....	81	.....	788 3,510	.....	.....	273	
108	8,905	132	.....	21	.....	4,254	.....	.....	.....
.....	618	60	.....	.....	31	84	.....	.....	273	
.....	1,072	10	.....	2	.....	974	.....	.....	188	
.....	75	60	.....	217	.....	161	.....	.....	162	
.....	2,702	.....	14	.....	.....	1,735	.....	.....	15	
.....	527	.....	.....	.....	.....	140	.....	.....	83	
.....	8,985	200	11	110	31	8,514	.....	.....	606	
.....	1,273	48	.....	31	.....	514	.....	.....	67	
.....	345	.....	.....	.....	.....	304	.....	.....	.....
.....	50	.....	.....	606	.....	123	.....	.....	68	
.....	1,408	48	.....	437	.....	1,021	.....	.....	135	
.....	1,302	.....	17	62	.....	306	.....	.....	61	
.....	130	.....	76	34	.....	1,257	.....	.....	54	
.....	1,885	.....	95	97	.....	1,672	.....	.....	125	
14	1,230	164	935	448	1,886	.....	.....	.....	890	
82	1,209	140	.....	.....	.....	667	.....	.....	.....
70	2,406	204	953	448	1,806	667	.....	.....	300	
.....	2,181	80	.....	261	490	.....	.....	.....	10	
.....	2,085	70	.....	.....	.....	430	.....	.....	730	
.....	4,816	100	.....	291	400	430	.....	.....	749	
274	20,084	744	1,002	1,520	2,410	11,943	.....	.....	1,296	
.....	257	28	.....	105	.....	396	.....	.....	24	
.....	1,068	7	.....	.....	.....	1,086	.....	.....	1,068	
.....	464	8	.....	.....	.....	108	.....	.....	1,027	
.....	1,547	0	.....	.....	.....	1,207	.....	.....	1,806	
67	1,008	.....	.....	10	.....	1,164	.....	.....	151	
67	4,069	61	.....	10	129	2,767	.....	.....	2,000	

FORM No. II.—Statement showing the Expenditure of Second Class

1	2	3	4	5	6	7	8	9	10	11	
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	PUBLIC HEALTH—contd.		PUBLIC INSTRUCTION.	PUBLIC CONVENIENCE.					Contribution to local or provincial funds.
			(k)			Public works.					
			Other measures.	Contributions to schools.		Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.		Other charges (printing, rewards, &c.).
			Maintenance of drains, houses, public buildings, &c.	Public garden (except those purchased with the proceeds of bullfights, &c.).							
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DACCA DIVISION.											
Farrukpore	53	Farrukpore	...	90	...	329	...	...	...	19	...
	54	Gondwari	...	46	1	379	...	...	...	22	...
	55	Madanpore	...	90	...	1,469	...	...	...	128	...
		Total	...	226	1	2,807	...	...	...	169	...
Backergunge	56	Barisal	...	42	361	2,992	...	1,711	...	157	...
	57	Naichay	...	110	...	383	...	3	...	...	...
	58	Jhalakati	...	60	...	942	...	...	...	14	...
		Total	...	212	361	5,618	...	1,714	...	171	...
Mymensingh	59	Mymensingh	...	78	...	3,679	...	...	...	167	...
	60	Muktagacha	...	60	...	2,350	...	...	...	20	...
	61	Jamshaidpur	...	95	...	1,336	...	...	...	71	...
	62	Shreepore	...	236	...	1,111	...	...	...	321	...
	63	Kaloteopore	...	252	...	270	...	...	...	40	...
	64	Baizpore	...	87	...	520	...	...	...	21	...
		Total	...	353	2,190	10,164	...	...	...	827	...
		Divul. Total	...	254	2,640	361	12,850	...	1,714	867	...
CHITTAGONG DIVISION.											
Chittagong	65	Cox's Bazar	...	235	7	450	...	152	552	...	21
Tipperah	66	Brahmanbarah	...	24	500	633	...	...	...	...	...
Kokcholly	67	Nankhally	...	84	...	1,617	...	...	...	...	...
		Divul. Total	...	333	507	2,700	...	452	582	...	21
PATNA DIVISION.											
Patna	68	Bach	...	283	...	928	...	...	...	584	90
	69	Bihar	...	1,100	...	3,567	...	400	013	...	781
		Total	...	1,383	...	4,495	...	400	013	...	1,145
Shahabad	70	Jaidpore	...	...	...	111	...	...	...	...	...
	71	Buxar	...	276	170	1,639	...	...	...	16	...
	72	Dumraon	...	...	...	1,003	...	213	...	30	...
	73	Buxar	...	1,435	...	1,451	...	...	...	...	...
	74	Blukerab	...	95	...	618	...	...	...	...	...
		Total	...	1,806	330	4,832	...	213	...	48	...
Mosufferpore	75	Hajepore	...	129	112	1,580	...	455	...	316	...
	76	Lahoug	...	191	...	419	...	70	...	274	...
	77	Siamathi	...	...	...	460	...	...	...	...	45
		Total	...	320	112	2,459	...	525	...	590	45
Darbhanga	78	Boswenh	...	...	...	608	...	...	...	...	93
	79	Mothubani	...	85	...	555	...	955	...	...	...
		Total	...	85	...	903	...	1,465	...	...	93
Berun	80	Bachlunge	...	773	...	...	108	2,481	...	700	354
	81	Sewan	...	436	...	2,532	...	...	...	...	10
		Total	...	1,209	...	2,532	...	199	2,481	...	364
Chumprun	82	Mothari	...	78	...	845	...	19	...	...	140
	83	Bedim	...	168	180	872	...	...	...	...	107
		Total	...	246	180	1,717	...	19	...	...	247
		Divul. Total	...	254	6,045	642	17,071	2,590	3,991	100	2,278
BHARUCHPORA DIVISION.											
Udhampur	84	Chakrag	...	275	...	430	...	...	...	44	...
Maldah	85	English Bazar	...	150	45	2,000	...	131	...	80	...
	86	Old Maldah	...	195	...	400	...	...	...	...	...
		Total	...	345	90	2,690	...	131	...	80	...
Sonthal Purnanab	87	Dregha	...	85	...	423	...	...	...	80	...
		Divul. Total	...	45	90	3,388	...	131	...	218	...

Municipalities in Bengal during the year 1882-83—continued.

15					13	16	15			REMARKS.
DEBT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.			
Loans, instalments paid during the year.	Interest.		Deposits (colleges attached, contractors, &c.).	Advances (on account of departmental works, &c.).			Deposits.	Actual municipal balance.	Total.	
	On account of last year.	On account of current year.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
108					108	4,201		5,580	5,580	
40					40	2,455		1,908	1,908	
187					187	8,871		406	186	
344					344	11,530		5,072	5,072	
600					600	11,977	128	1,831	1,564	
14					14	1,587		2,061	2,061	
10					10	1,398		200	200	
652					652	14,022	124	4,002	8,216	
28					28	6,500		1,001	1,001	
104					104	4,043		3,108	3,108	
25					25	4,714		1,008	1,008	
172					172	3,548		1,245	1,245	
57					57	2,750		1,071	1,071	
2					2	1,110		613	613	
197					197	306		8,272	8,272	
107					107	1,300	129	18,510	18,403	
60					60	2,350		917	917	
14					14	5,320		857	857	
223					223	6,100		1,029	1,029	
301					301	14,005		3,329	3,329	
23					23	6,828				
1,273					1,273	16,741		3,878	3,878	
1,500					1,500	22,701		7,457	7,457	
6					6	1,828		1,615	1,615	
418					418	6,883		1,201	1,201	
802					802	6,402		877	877	
2,358					2,358	11,112		1,091	1,091	
251					251	4,202		1,070	1,070	
8,015					8,015	20,752		6,008	6,008	
658					658	6,894		712	712	
438					438	2,014		610	610	
1,450					1,450	1,450		602	602	
1,167					1,167	11,520		1,873	1,873	
167					167	5,437		479	479	
1,259					1,259	8,163		3,208	3,208	
1,300					1,300	8,623		3,748	3,748	
321					321	12,130	8,207	3,751	6,398	
80					80	6,342		1,403	1,403	
404					404	18,472	3,207	5,114	5,101	
33					33	5,361		1,533	1,532	
128					128	7,467		3,918	3,916	
100					100	15,888		5,748	5,748	
7,282					7,282	1,01,024	3,237	30,007	33,217	
141					141	2,803		2,554	2,554	
60					60	8,808	60	1,301	1,111	
28					28	3,012		850	850	
607					607	9,023	60	2,532	2,403	
23					23	4,684	8,000	1,008	4,008	
707					707	17,410	3,060	6,171	5,214	

FORM No. II.—Statement showing the Expenditure of Second C.

1	2	3	4	5	6		7					
NAME OF DISTRICT.		NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.				(a)	(b)
					Office establishment, Inspection, Recovery Magistrate's establishment, &c.	Collective of municipal taxes, including (a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab) (ac) (ad) (ae) (af) (ag) (ah) (ai) (aj) (ak) (al) (am) (an) (ao) (ap) (aq) (ar) (as) (at) (au) (av) (aw) (ax) (ay) (az) (ba) (bb) (bc) (bd) (be) (bf) (bg) (bh) (bi) (bj) (bk) (bl) (bm) (bn) (bo) (bp) (bq) (br) (bs) (bt) (bu) (bv) (bw) (bx) (by) (bz) (ca) (cb) (cc) (cd) (ce) (cf) (cg) (ch) (ci) (cj) (ck) (cl) (cm) (cn) (co) (cp) (cq) (cr) (cs) (ct) (cu) (cv) (cw) (cx) (cy) (cz) (da) (db) (dc) (dd) (de) (df) (dg) (dh) (di) (dj) (dk) (dl) (dm) (dn) (do) (dp) (dq) (dr) (ds) (dt) (du) (dv) (dw) (dx) (dy) (dz) (ea) (eb) (ec) (ed) (ee) (ef) (eg) (eh) (ei) (ej) (ek) (el) (em) (en) (eo) (ep) (eq) (er) (es) (et) (eu) (ev) (ew) (ex) (ey) (ez) (fa) (fb) (fc) (fd) (fe) (ff) (fg) (fh) (fi) (fj) (fk) (fl) (fm) (fn) (fo) (fp) (fq) (fr) (fs) (ft) (fu) (fv) (fw) (fx) (fy) (fz) (ga) (gb) (gc) (gd) (ge) (gf) (gg) (gh) (gi) (gj) (gk) (gl) (gm) (gn) (go) (gp) (gq) (gr) (gs) (gt) (gu) (gv) (gw) (gx) (gy) (gz) (ha) (hb) (hc) (hd) (he) (hf) (hg) (hh) (hi) (hj) (hk) (hl) (hm) (hn) (ho) (hp) (hq) (hr) (hs) (ht) (hu) (hv) (hw) (hx) (hy) (hz) (ia) (ib) (ic) (id) (ie) (if) (ig) (ih) (ii) (ij) (ik) (il) (im) (in) (io) (ip) (iq) (ir) (is) (it) (iu) (iv) (iw) (ix) (iy) (iz) (ja) (jb) (jc) (jd) (je) (jf) (jg) (jh) (ji) (jj) (jk) (jl) (jm) (jn) (jo) (jp) (jq) (jr) (js) (jt) (ju) (jv) (jw) (jx) (jy) (jz) (ka) (kb) (kc) (kd) (ke) (kf) (kg) (kh) (ki) (kj) (kk) (kl) (km) (kn) (ko) (kp) (kq) (kr) (ks) (kt) (ku) (kv) (kw) (kx) (ky) (kz) (la) (lb) (lc) (ld) (le) (lf) (lg) (lh) (li) (lj) (lk) (ll) (lm) (ln) (lo) (lp) (lq) (lr) (ls) (lt) (lu) (lv) (lw) (lx) (ly) (lz) (ma) (mb) (mc) (md) (me) (mf) (mg) (mh) (mi) (mj) (mk) (ml) (mm) (mn) (mo) (mp) (mq) (mr) (ms) (mt) (mu) (mv) (mw) (mx) (my) (mz) (na) (nb) (nc) (nd) (ne) (nf) (ng) (nh) (ni) (nj) (nk) (nl) (nm) (nn) (no) (np) (nq) (nr) (ns) (nt) (nu) (nv) (nw) (nx) (ny) (nz) (oa) (ob) (oc) (od) (oe) (of) (og) (oh) (oi) (oj) (ok) (ol) (om) (on) (oo) (op) (oq) (or) (os) (ot) (ou) (ov) (ow) (ox) (oy) (oz) (pa) (pb) (pc) (pd) (pe) (pf) (pg) (ph) (pi) (pj) (pk) (pl) (pm) (pn) (po) (pp) (pq) (pr) (ps) (pt) (pu) (pv) (pw) (px) (py) (pz) (qa) (qb) (qc) (qd) (qe) (qf) (qg) (qh) (qi) (qj) (qk) (ql) (qm) (qn) (qo) (qp) (qq) (qr) (qs) (qt) (qu) (qv) (qw) (qx) (qy) (qz) (ra) (rb) (rc) (rd) (re) (rf) (rg) (rh) (ri) (rj) (rk) (rl) (rm) (rn) (ro) (rp) (rq) (rr) (rs) (rt) (ru) (rv) (rw) (rx) (ry) (rz) (sa) (sb) (sc) (sd) (se) (sf) (sg) (sh) (si) (sj) (sk) (sl) (sm) (sn) (so) (sp) (sq) (sr) (ss) (st) (su) (sv) (sw) (sx) (sy) (sz) (ta) (tb) (tc) (td) (te) (tf) (tg) (th) (ti) (tj) (tk) (tl) (tm) (tn) (to) (tp) (tq) (tr) (ts) (tt) (tu) (tv) (tw) (tx) (ty) (tz) (ua) (ub) (uc) (ud) (ue) (uf) (ug) (uh) (ui) (uj) (uk) (ul) (um) (un) (uo) (up) (uq) (ur) (us) (ut) (uu) (uv) (uw) (ux) (uy) (uz) (va) (vb) (vc) (vd) (ve) (vf) (vg) (vh) (vi) (vj) (vk) (vl) (vm) (vn) (vo) (vp) (vq) (vr) (vs) (vt) (vu) (vv) (vw) (vx) (vy) (vz) (wa) (wb) (wc) (wd) (we) (wf) (wg) (wh) (wi) (wj) (wk) (wl) (wm) (wn) (wo) (wp) (wq) (wr) (ws) (wt) (wu) (wv) (ww) (wx) (wy) (wz) (xa) (xb) (xc) (xd) (xe) (xf) (xg) (xh) (xi) (xj) (xk) (xl) (xm) (xn) (xo) (xp) (xq) (xr) (xs) (xt) (xu) (xv) (xw) (xx) (xy) (xz) (ya) (yb) (yc) (yd) (ye) (yf) (yg) (yh) (yi) (yj) (yk) (yl) (ym) (yn) (yo) (yp) (yq) (yr) (ys) (yt) (yu) (yv) (yw) (yx) (yy) (yz) (za) (zb) (zc) (zd) (ze) (zf) (zg) (zh) (zi) (zj) (zk) (zl) (zm) (zn) (zo) (zp) (zq) (zr) (zs) (zt) (zu) (zv) (zw) (zx) (zy) (zz)						
	Serial number.											
ORISSA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cuttack	88	Cuttack with Cantonment	11,474	37,485	1,630	2,246	.. ..	.. ..	3,338	686	128	2.6
	89	Kuntapara	329	4,389	.....	613	.....	.....	.. ..	65	.....	..
	90	Jajpore	1,924	2,428	.....	651	.....	.....	.....	80	.....	..
		Total	12,727	44,712	1,430	3,510	.....	.....	3,338	795	128	2.7
Balasore	91	Balasore	2,237	9,872	294	1,012	.....	.....	.....	2	.....	1.32
		Divnl. Total	15,026	54,394	1,724	4,562	.....	.....	3,338	797	128	4.02
CHOTA NAGPORE DIVISION.												
Hazaribagh	92	Hazaribagh	1,540	8,229	.....	1,904	.....	.....	.....	..	89	4.
	93	Chakradharpur	2,592	5,031	.....	429	.....	.....	.....	..	309	..
	94	Kotah	449	2,724	.....	490	.....	.....	.....	.....	.....	.....
		Total	4,581	15,984	.....	2,823	.....	.....	.....	.....	229	4.8
Lohardugga	95	Ranchhoo	4,405	10,485	278	531	.....	.....	880	163	.....	..
Manbhoom	96	Purulia	862	8,793	619	246	.....	.....	.....	161	.....	2.15
Singbhoom	97	Chybamra	1,538	2,814	231	205	.....	.....	.....	45	.....	.....
		Divnl. Total	10,815	39,257	1,025	3,355	.....	.....	880	369	229	2.573
		GRAND TOTAL	1,93,563	7,11,926	32,689	54,412	1,243	12,074	15,028	795	16,419	

Municipalities in Bengal during the year 1882-83—concluded.

PUBLIC HEALTH.										REMARKS.
(c)	(d)	(e)	(f)	(g)	(h)	(i)			(j)	
Repairs to markets, dispensaries, &c.).	Maintenance of medical institutions (dispensary establishment, purchase of medicine, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road-making (establishment, purchase of materials, repairs, &c.).	Road-cleaning (establishment, purchase and repair of doli-jans, &c.).	Conservancy.			Drainage works (establishment, repairs).	
						Establishment, repairs, &c.	Reclaim, &c. of fires or over-assessment.	Remission of cess.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
23	1,005	351	440	1,050	2,630	5,143	82	..	5,061	
.....	745	7	.....	50	472	.....	.....	.....	41	
25	2,774	304	549	1,080	3,411	5,533	94	.....	5,075	
.....	830	80	..	20	..	2,027	.....	.....	205	
23	3,338	498	534	1,100	3,411	8,103	94	.....	5,274	
318	1,404	..	..	.....	1,257	.....	.....	.....	1,071	
.....	504	45	..	.....	500	416	.....	.....	507	
318	2,005	44	..	.....	2,742	118	..	..	1,831	
445	1,818	44	1	..	.....	3,970	.....	..	509	
670	789	.....	.....	.....	.....	1,404	.....	.....	..
1	570	.....	.....	.....	..	251	.....	.....	754	
1,434	4,457	44	1	2,782	6,312	2,774	
2,782	80,020	2,025	12,074	6,434	10,205	74,718	142	51,481	

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in Bengal during the year 1882-83.

12					13	14	15			REMARKS.		
DEBT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.					
Loans, instalments paid during the year.	Interest.		Deposits received, contractors, &c.	Advances on account of departmental works, &c.			Deposits.	Actual unapplied balance.	Total.			
	On account of last year.	On account of current year.										
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
100 00	100 00	100 00	100 00	100 00	87	211	201	201	201			
100 00	100 00	100 00	100 00	100 00	272	2,011	2,000	2,000	2,000			
100 00	100 00	100 00	100 00	100 00	171	1,071	1,000	1,000	1,000			
100 00	100 00	100 00	100 00	100 00	200	0,000	0,000	0,000	0,000			
100 00	100 00	100 00	100 00	100 00	50	201	201	201	201			
100 00	100 00	100 00	100 00	100 00	61	1,201	1,200	1,200	1,200			
100 00	100 00	100 00	100 00	100 00	86	2,001	2,000	2,000	2,000			
100 00	100 00	100 00	100 00	100 00	17	1,200	1,200	1,200	1,200			
100 00	100 00	100 00	100 00	100 00	38	1,700	1,700	1,700	1,700			
100 00	100 00	100 00	100 00	100 00	100	1,000	1,000	1,000	1,000			
100 00	100 00	100 00	100 00	100 00	220	0,000	0,000	0,000	0,000			
100 00	100 00	100 00	100 00	100 00	1,210	17,001	16,999	16,999	16,999			
100 00	100 00	100 00	100 00	100 00	3	1,001	1,000	1,000	1,000			
100 00	100 00	100 00	100 00	100 00	313	2,000	2,000	2,000	2,000			
100 00	100 00	100 00	100 00	100 00	00	700	700	700	700			
100 00	100 00	100 00	100 00	100 00	112	3,500	3,500	3,500	3,500			
100 00	100 00	100 00	100 00	100 00	114	1,101	1,100	1,100	1,100			
100 00	100 00	100 00	100 00	100 00	4	1,000	1,000	1,000	1,000			
100 00	100 00	100 00	100 00	100 00	117	2,000	2,000	2,000	2,000			
100 00	100 00	100 00	100 00	100 00	117	7,001	7,000	7,000	7,000			
100 00	100 00	100 00	100 00	100 00	100	5,000	5,000	5,000	5,000			
100 00	100 00	100 00	100 00	100 00	01	4,001	4,000	4,000	4,000			
100 00	100 00	100 00	100 00	100 00	02	5,000	5,000	5,000	5,000			
100 00	100 00	100 00	100 00	100 00	73	1,000	1,000	1,000	1,000			
100 00	100 00	100 00	100 00	100 00	117	6,111	6,110	6,110	6,110			
100 00	100 00	100 00	100 00	100 00	105	4,400	4,400	4,400	4,400			
100 00	100 00	100 00	100 00	100 00	313	15,111	15,110	15,110	15,110			
100 00	100 00	100 00	100 00	100 00	100	1,111	1,110	1,110	1,110			
100 00	100 00	100 00	100 00	100 00	02	2,000	2,000	2,000	2,000			
100 00	100 00	100 00	100 00	100 00	304	4,001	4,000	4,000	4,000			
100 00	100 00	100 00	100 00	100 00	4	0,000	0,000	0,000	0,000			
100 00	100 00	100 00	100 00	100 00	4	811	810	810	810			
100 00	100 00	100 00	100 00	100 00	2	2,125	2,124	2,124	2,124			
100 00	100 00	100 00	100 00	100 00	1	1,011	1,010	1,010	1,010			
100 00	100 00	100 00	100 00	100 00	673	10,000	10,000	10,000	10,000			
100 00	100 00	100 00	100 00	100 00	1	1,000	1,000	1,000	1,000			
100 00	100 00	100 00	100 00	100 00	3,240	22,000	22,000	22,000	22,000			
100 00	100 00	100 00	100 00	100 00	100	1,170	1,170	1,170	1,170			
100 00	100 00	100 00	100 00	100 00	17	0,000	0,000	0,000	0,000			
100 00	100 00	100 00	100 00	100 00	10	800	800	800	800			
100 00	100 00	100 00	100 00	100 00	17	1,000	1,000	1,000	1,000			
100 00	100 00	100 00	100 00	100 00	0	1,000	1,000	1,000	1,000			
100 00	100 00	100 00	100 00	100 00	3	0,000	0,000	0,000	0,000			
100 00	100 00	100 00	100 00	100 00	44	0,000	0,000	0,000	0,000			
100 00	100 00	100 00	100 00	100 00	36	0,000	0,000	0,000	0,000			
100 00	100 00	100 00	100 00	100 00	103	1,000	1,000	1,000	1,000			
100 00	100 00	100 00	100 00	100 00	100	0,000	0,000	0,000	0,000			
100 00	100 00	100 00	100 00	100 00	0	0,000	0,000	0,000	0,000			
100 00	100 00	100 00	100 00	100 00	001	8,400	8,400	8,400	8,400			
100 00	100 00	100 00	100 00	100 00	23	0,000	0,000	0,000	0,000			
100 00	100 00	100 00	100 00	100 00	30	1,000	1,000	1,000	1,000			
100 00	100 00	100 00	100 00	100 00	02	1,011	1,010	1,010	1,010			
100 00	100 00	100 00	100 00	100 00	100	1,300	1,300	1,300	1,300			
100 00	100 00	100 00	100 00	100 00	0	0,000	0,000	0,000	0,000			
100 00	100 00	100 00	100 00	100 00	5,000	53,010	53,010	53,010	53,010			

FORM No. II.—Statement showing the expenditure of Union

1	2	3	4	5	6	7		
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.	
					Office establishment, including purchase of stationery, printing, &c.	Collection of municipal taxes, including purchase of establishment, purchase of motor boats, repair to aeroplanes, &c.	Fire establishment, purchase of fire engines, trucks, &c.	Lighting (establishment, purchase of lamps, oil, repairs, &c.).
							Police establishment, purchase of uniforms, &c., repairs to outposts, &c.	
								(a)
								(b)
BHAOLPORE DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Moughyr	46	Kharukpore	.....	727	.....	210	.....	354
Purnag	47	Kuchengunge	1,725	3,312	.....	330	.....	86
	48	Baniganose	1,725	1,653	.....	197	.....	369
		Total	2,301	5,368	.....	537	.....	384
		Divnl. Total	2,961	6,055	.....	737	.....	384
COTA NAOPUR DIVISION.								
Lehardugga	49	Lehardugga	325	1,438	79	147	.....	39
	50	Gowah	253	2,361	.....	306	.....	75
	51	Daitongunge	130	2,562	.....	240	.....	.....
		Total	698	6,318	79	654	.....	112
Manblom	52	Rupnamthpur	767	1,325	42	712	.....	41
	53	Jaidin	416	2,485	.....	232	.....	.....
	54	Manblom	260	3	.....	.....	.....	.....
		Total	1,437	3,797	84	944	.....	160
		Divnl. Total	2,545	10,510	163	1,771	.....	218
		GRAND TOTAL	57,417	1,12,134	6,172	11,668	.....	128

FORM No. II.—Statement showing the expenditure of

1	2	3	4	5	6	7		
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.	
					Office establishment, including purchase of stationery, printing, &c.	Collection of municipal taxes, including purchase of establishment, purchase of motor boats, repair to aeroplanes, &c.	Fire establishment, purchase of fire engines, trucks, &c.	Lighting (establishment, purchase of lamps, oil, repairs, &c.).
							Police establishment, purchase of uniforms, &c., repairs to outposts, &c.	
								(a)
								(b)
BHAOLPORE DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Moughyr	1	Jannalpor	359	15,524	730	164	.....	87
Initial Purnag	2	Kuchengunge	1,562	7,910	1,604	712	.....	114
		GRAND TOTAL	1,951	23,443	1,773	816	.....	170

in Bengal during the year 1892-93—concluded.

PUBLIC HEALTH.										
(c)	(d)	(e)	(f)	(g)	(h)	(i)			(j)	
Repairs (to market dispensary, &c.).	Maintenance of medical institutions (dispensary, &c.) and purchase of medicines, &c.).	Vaccination (establishment).	Water works (establishment, requires).	Road-sweeping (established water-works requires, &c.).	Road cleaning (established water-works requires, &c.).	Conservancy.			Drainage, sewers (established water-works requires).	
						Establishment, repairs, &c. (dispensary, &c.).	Improvements, &c. (drainage, &c.).	Refunds, &c. of fines or overpayments.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	.....	.....	.....	.....	.....	73	.....	.....	.....
...	307	...	20	...	...	121	...	.....	102
...	...	...	200	...	...	105	...	.....	...
.....	282	.....	220	.....	...	332	.....	.....	102
.....	387	.....	226	.....	...	309	.....	.....	107
...	302	.....	...	...	...	211	.....	...	...
...	25	75	...	...	...	645	...	...	...
...	417	84	...	...	...	911	5	...	140
...	...	...	...	...	...	1,297	3	.....	140
...	...	...	...	...	...	151	...	...	...
...	...	...	...	...	...	252	.....	...	...
...	...	...	...	...	...	403	.....	...	...
6	517	81	...	...	...	1,710	5	...	130
1,210	5,557	241	105	98	2,157	17,416	3	...	4,951	

Stations in Bengal during the year 1882-83.

[illegible]

of Municipalities, Unions and Stations in Bengal during the year 1882-83.

PUBLIC HEALTH.										
(a)	(d)	(e)	(f)	(g)	(h)	(i)			(j)	
Expenses (to municipalities, unions, &c.).	Maintenance of medical institutions (dispensary, or stations for treatment of patients, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road-watering (establishment, purchase of water-carts, repairs, &c.).	Road-cleaning (establishment, purchase and repair of dust-bins &c.).	Conservancy.			Drainage works (establishment, repairs).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
328	7,071	224	3,315	1,085	4,004	15,064	30	.....	.....	2,824
50	5,669	120	73	34	1,220	9,444	.....	.....	.....	1,379
79	8,054	478	.....	2,187	1,790	25,901	.....	.....	.....	8,141
.....	4,038	700	.....	9,388	46,370	79,727	386	.....	.....	6,768
.....	5,071	168	80	.....	2,091	76	.....	.....	.....	1,391
.....	920	50	.....	.....	.....	1,149	.....	.....	.....	386
366	24,901	1,760	5,334	13,894	60,514	1,27,863	356	.....	.....	17,814
133	0,790	2,933	1,325	1,080	33,618	1,04,375	350	.....	331	20,265
489	0,064	117	5,222	694	5,618	1,234	8	.....	.....	3,373
594	2,134	.....	179	.....	594	3,410	.....	.....	.....	815
.....	1,306	.....	100	.....	174	.....	.....	.....	.....	540
.....	10,623	.....	1,080	1,023	.....	.....	.....	.....	.....	3,951
1,171	29,767	3,050	4,779	10,533	39,704	1,22,038	161	.....	331	27,038
.....	3,324	985	700	810	1,733	8,645	.....	.....	.....	1,164
.....	1,316	40	.....	30	313	3,118	.....	.....	.....	317
.....	2,451	144	312	.....	680	1,790	.....	.....	.....	10,059
243	3,193	.....	390	.....	.....	2,963	.....	.....	.....	44
.....	689	21	363	.....	773	102	.....	.....	.....	623
56	2,962	144	4,132	.....	4,638	17,655	.....	.....	.....	5,816
.....	1,974	.....	.....	.....	674	623	.....	.....	.....	.....
891	15,404	619	5,897	1,673	8,012	28,861	8	.....	.....	24,306
107	9,577	861	14,144	1,047	10,190	33,080	.....	.....	.....	2,293
77	1,095	.....	275	.....	90	8,058	.....	.....	.....	1,445
.....	1,753	27	.....	.....	1,160	9,836	.....	.....	.....	1,537
200	1,443	10	126	63	423	2,043	.....	.....	.....	1,094
284	14,320	418	14,844	1,110	11,831	49,594	.....	.....	.....	8,287
.....	2,798	170	.....	401	.....	5,237	.....	.....	.....	779
.....	3,542	190	498	830	520	8,631	.....	.....	.....	1,164
.....	1,910	58	838	005	193	.....	.....	.....	.....	56
48	8,909	361	1,020	1,405	743	13,388	.....	.....	.....	1,998
394	15,873	204	.....	4,010	14,218	10,787	95	.....	.....	1,384
216	3,743	195	.....	609	609	11,473	.....	.....	.....	19,246
1,540	7,584	347	270	623	4,650	4,454	.....	.....	.....	781
.....	5,879	164	.....	3,434	3,653	3,123	.....	.....	.....	640
60	1,283	.....	310	3,631	.....	6,092	.....	.....	.....	970
743	0,380	507	1,137	1,010	1,986	6,963	.....	.....	.....	300
.....	4,540	100	.....	261	499	430	.....	.....	.....	749
2,786	46,473	1,911	1,633	13,929	25,400	60,169	96	.....	.....	22,026
.....
1,397	0,484	436	.....	241	3,246	10,794	.....	.....	.....	884
1,018	3,390	123	1,978	.....	2,704	10,941	.....	.....	.....	24
196	1,616	127	236	142	973	2,650	.....	.....	.....	2,513
.....	1,647	.....	.....	.....	.....	1,027	.....	.....	.....	1,005
149	1,968	.....	147	10	.....	3,123	.....	.....	.....	974
2,866	14,073	706	3,361	303	6,473	38,125	.....	.....	.....	6,926
.....
.....	320	.....	.....	.....	.....	6,653	.....	.....	.....	514
23	3,778	369	644	1,060	8,411	8,635	94	.....	.....	5,070
.....	880	80	.....	39	.....	3,027	.....	.....	.....	603
33	8,828	498	544	1,106	8,411	17,016	94	.....	.....	2,508
.....
818	2,982	44	.....	.....	2,782	415	.....	.....	.....	1,531
645	1,736	194	.....	.....	.....	4,677	.....	.....	.....	770
.....	780	.....	.....	.....	.....	1,997	.....	.....	.....	.....
1	270	.....	.....	.....	.....	233	.....	.....	.....	356
2,640	4,874	168	1	.....	2,783	7,223	3	.....	.....	2,955
8,170	1,04,077	9,448	34,117	83,673	1,55,633	4,37,776	717	351	.....	1,13,640

REMARKS.

[illegible]

of Municipalities, Unions and Stations in Bengal during the year 1882-83.

13					13	14	15			REMARKS.
DEBT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.			
Loans, investments paid during the year.	Interest.		Deposits (including attached, contractors, &c.).	Advances (on account of departments &c., &c.).			Deposits.	Actual municipal balance.	Total.	
	On account of last year.	On account of current year.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
6,851	884	885	1,083	136	3,746	87,067	1,400	9,101	10,501	
.....	1,653	34,411	5,500	11,125	16,625	
.....	945	.....	13,647	1,25,553	999	33,517	34,516	
.....	6,330	2,07,678	1,010	1,963	2,073	
.....	1,450	10,948	.....	9,454	9,454	
.....	56	5,518	.....	2,548	2,548	
6,851	884	885	2,025	136	27,257	8,35,600	8,969	67,382	76,351	
.....	8,534	13,900	17,300	6,13,504	8,516	1,29,107	1,37,423	
.....	3,391	68,901	.....	16,033	16,033	
.....	122	14,908	.....	8,441	8,441	
.....	127	9,115	.....	2,650	2,650	
.....	1,806	65,515	.....	27,328	27,328	
.....	8,824	13,900	25,618	7,71,727	8,516	1,37,068	1,45,584	
.....	758	20,078	.....	8,095	8,095	
.....	1,125	.....	.....	.....	10,068	.....	.....	17,737	17,737
.....	790	27,388	.....	425	425	
.....	449	18,831	.....	6,418	6,418	
.....	50	8,944	.....	5,555	5,555	
2,557	425	3,273	.....	.....	840	52,687	8	4,953	5,073
.....	125	5,078	.....	445	445	
2,657	1,053	3,273	.....	.....	2,703	1,01,117	8	42,740	42,348
.....	4,945	1,39,819	.....	44,454	44,454	
.....	141	11,370	.....	2,072	2,072	
.....	709	81,623	123	6,162	6,286	
.....	496	29,107	.....	8,791	8,791	
.....	197	6,467	.....	60,736	61,475	
.....	
.....	1,132	34,761	.....	3,037	3,037	
.....	44	21,865	.....	2,322	2,376	
.....	225	6,499	.....	1,459	1,459	
.....	2,300	63,036	.....	5,969	6,094	
.....	
.....	1,790	5,807	.....	20,253	78,715	
1,410	181	83	.....	.....	4,558	74,418	.....	32,940	32,940
.....	4,613	61,790	.....	8,066	8,066	
.....	3,791	46,988	.....	9,543	9,543	
835	274	.....	.....	2,955	40,493	.....	10,068	10,068	
48	20	28	.....	.....	17,903	94,617	3,037	11,046	14,303
.....	100	13,683	.....	5,745	5,745	
2,883	171	206	.....	.....	1,935	87,077	.....	1,61,492	1,85,002
.....	
.....	4,391	87,958	.....	7,029	7,029	
2,900	16	00	200	2,273	236	64,125	.....	40,195	40,195
.....	651	30,347	.....	6,279	6,279	
.....	807	9,926	80	2,352	2,432	
.....	39	10,670	3,000	4,303	7,383	
2,900	16	00	206	2,323	6,304	1,00,105	.....	70,144	73,196
.....	
.....	368	10,384	.....	13,890	12,900	
.....	1,168	40,607	.....	7,308	7,308	
.....	245	10,075	.....	1,154	1,154	
.....	
.....	1,773	75,998	.....	22,680	22,680	
.....	
.....	810	15,468	.....	5,298	5,298	
.....	1,707	16,889	.....	8,883	8,141	
.....	308	8,893	.....	5,196	5,196	
.....	41	8,865	.....	7,816	1,416	
.....	2,520	45,095	.....	279	17,703	
25,289	2,893	4,040	11,883	18,471	1,08,638	24,48,183	64,325	6,87,014	6,81,259	

REPORT

ON

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1883-84.

Calcutta:
PRINTED AT THE BENGAL SECRETARIAT PRESS.
1885.



REPORT
ON
MUNICIPAL TAXATION AND EXPENDITURE
IN THE
LOWER PROVINCES OF BENGAL
FOR THE YEAR 1883-84.

No. 503.

FROM COLMAN MACAULAY, Esq.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Calcutta, { *dated the 16th February* } 1885.
 { *issued the February* }

MUNICIPAL DEPARTMENT.

(MUNICIPAL)

SIR,

I AM directed to submit, for the information of His Excellency the Governor-General in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1883-84, together with classified statements showing the income and expenditure of the municipalities and unions during that year, prepared in accordance with the instructions contained in the orders of the Government of India in the Home Department No. 2-103-14A, dated the 27th July 1882.

CALCUTTA.

2. As stated in the report for last year, the municipal year in Calcutta now coincides with the official year, and the present review of the work of the Calcutta Municipality embraces a period of 12 months from 1st April 1883 to 31st March 1884.

3. *Meetings of the Commissioners.*—Twenty-six general meetings were held by the Commissioners during the year, of which eight were special general meetings, four were quarterly, and five were special meetings. Of standing committees there were 110 meetings, and of special committees 27 meetings. The Town Council met 41 times, the Water-supply Extension Committee 14 times, the amalgamated Tank and Bustee Committee 18 times, and the Market Committee 12 times. The Sanitary Committee, which is one of the two special committees, held 18 meetings during the year, and did a large amount of important business. The total number of attendances at meetings amounted to 2,347, out of 5,188 invitations, which compares somewhat unfavourably with the corresponding figures of

the previous year. The distinction observable between the amount of attention to work shown by elected and nominated Commissioners respectively seems to be gradually disappearing. The elected are to the nominated Commissioners as 48 to 24, but their attendances in 1881 were as 48 to 16·1, in 1882-83 as 48 to 17·7, and in the past year as 48 to 20·2.

4. *Work of the Town Council.*—The Town Council, as usual, dealt with a large number of miscellaneous matters of varying degrees of importance. Among others were the preparations for the reception of Their Royal Highnesses the Duke and Duchess of Connaught, the negotiations for the lease to the Corporation of the Mahratta Ditch, a number of minor street improvements, the most considerable of which was the construction of a road to connect Arpooly Lane with Puchanantola Lane, the Marcus Legacy, and the inspection of articles for food and drink exposed for sale. There was reason to believe that considerable quantities of ghee, mustard-oil, and other provisions were exposed for sale after being so adulterated as to be unwholesome, and even dangerous, and it was felt that the public, especially the poorer classes, was not able to protect itself adequately against frauds of this description. A qualified Inspector on Rs. 100 was accordingly appointed experimentally to examine articles of food exposed for sale, and is reported to have done much good.

Arrangements have been made at the instance of the Howrah Municipality to systematize the licensing of hackney carriages, and the new rules have come into force from the 1st April last. The hackney carriages of Calcutta are, as a rule, very inferior, and it is hoped that some improvement will now be effected.

5. *Municipal Loans.*—At the end of 1882-83 the total debt of the Corporation amounted to—

	Ra.
Debenture loans	79,50,100
Consolidated loan from Government	72,64,423
Total	1,52,14,523

Against the debenture loans the Commissioners had a sinking fund of the nominal value of Rs. 23,31,145. In July 1883 they were authorized to borrow three lakhs by means of debentures, bearing interest at 4½ per cent. on the security of their water-rate. The money market, however, was not favourable, and the Commissioners raised a loan of Rs. 97,800 only. During the year the Government debt was reduced by Rs. 1,57,228, and the reserve of Sinking Fund rose to the nominal value of Rs. 25,59,385. Allowing for this amount, the indebtedness of the Corporation amounted to Rs. 1,25,95,710, being Rs. 2,87,668 less than at the close of 1882-83.

6. *Income.*—The following statement compares the income of the Municipality under the three ordinary revenue funds during 1883-84 and 1882-83:—

		1882-83.	1883-84.
		Ra.	Ra.
<i>General Fund—</i>			
House-rate . . . . .	...	9,67,067	9,72,275
Taxes . . . . .	...	4,15,693	4,15,360
Fees . . . . .	...	8,115	6,288
Fines and penalties . . . . .	...	20,491	21,329
Road Department receipts . . . . .	...	32,704	37,679
Street watering	do.	.....	142
Conservancy	do.	41,408	44,607
Municipal Railway	do.	4,224	4,710
New Drainage	do.	11,456	9,637
Night-soil Department	do.	2,24,602	2,19,718
Slaughter-house	do.	41,174	42,389
Municipal Market	do.	1,12,087	1,22,866
Hospital and Vaccination fees . . . . .	...	539	881
Rents . . . . .	...	36,834	34,958
Sale of lands, &c. . . . .	...	1,919	.....
Miscellaneous . . . . .	...	14,443	15,718
Total . . . . .	...	19,32,746	19,47,760

	1882-83.	1883-84.
	Rs.	Rs.
<i>Water-rate Fund—</i>		
Water-rate	4,06,565	4,09,782
Sale of water	90,463	99,283
Water-supply miscellaneous receipts ...	4,398	3,548
Total	5,01,426	5,12,563
<i>Lighting-rate Fund</i>	2,46,714	2,50,318
GRAND TOTAL	26,80,886	27,10,641

7. *Expenditure.*—The following table shows the expenditure of the Municipality from the three ordinary revenue funds during the period under review, as compared with the actuals of the two previous years:—

	1881.	1882-83.	1883-84.
	Rs.	Rs.	Rs.
<i>General Fund—</i>			
Interest on loans	5,21,284	4,53,621	5,51,701
Contribution to Sinking Fund and repayment of loans ...	1,93,875	1,98,245	1,74,853
Establishment	1,93,414	2,03,073	2,05,290
Cost of collection	34,271	34,646	32,589
General expenditure	55,387	51,031	65,267
Road Department expenditure ...	2,73,072	2,95,300	2,45,515
Street watering	54,057	51,550	53,120
Gowkhannah charges	1,15,558	1,02,939	95,780
Conservancy charges of the Town	65,730	80,049	96,798
Municipal Railway	66,584	92,006	67,042
Drainage Pumping Station	32,997	32,025	33,991
House drainage	4,023	5,904	5,677
Salt Water Lakes	19,373	29,743	18,919
Burning Ghat charges	842	447	526
Night-soil Department	1,35,404	1,31,752	1,38,727
Slaughter-house	12,887	14,343	16,931
Municipal Markets	22,776	25,614	25,248
Hospitals and vaccination	42,974	36,108	35,098
Town Hall	4,961	3,433	3,743
Miscellaneous	1,60,809	1,15,844	98,548
Total	20,10,213	19,57,673	19,65,265
<i>Water-rate Fund—</i>			
Interest on loans	2,03,461	1,94,996	1,98,583
Contribution to Sinking Fund and repayment of loans ...	90,669	94,134	95,248
Establishment	81,569	87,039	83,723
Cost of collection	5,744	6,277	6,443
General expenditure	7,603	7,566	7,493
Working expenses	1,07,180	1,18,710	91,737
Charges for supply of water to shipping, &c.	16,645	19,599	16,203
Total	5,12,871	5,28,321	4,99,430
<i>Lighting-rate Fund—</i>			
Lighting lamps	2,27,150	2,12,568	2,34,689
Supervision and contingencies ...	2,949	5,056	4,907
Cost of collection	3,441	3,488	3,562
Cost of new lamps	5,181	5,343	820
Total	2,38,721	2,26,455	2,43,978
GRAND TOTAL	27,61,805	27,12,449	27,08,673

The total expenditure from the General Fund is shown to be Rs. 19,65,265. To this should be added the fourth instalment of payments to the Reserve or Sinking Fund, amounting to Rs. 32,498, which was not paid till April, but was due for the year 1883-84. This would raise the expenditure to

Rs. 19,97,763. The total expenditure of the year from the General Fund exceeded the receipts by Rs. 50,003, instead of by Rs. 3,06,863 as provided for in the budget, and fell short of the amount (Rs. 22,66,863) provided in the budget by Rs. 2,69,100. Of this decrease upwards of one lakh of rupees was on account of the expenditure on bustee improvement, which fell largely short of the estimate. There was a saving of Rs. 25,334 in the payments to the Sinking Fund, in consequence of the loan which had been projected not having been raised during the year. There was also short expenditure of some Rs. 40,000 under the head of road repairs, and Rs. 16,000 in consequence of the postponement of the repairs of the Town Hall. The expenditure from the Water-rate Fund is shown to be Rs. 4,99,430. Allowing for a quarter's instalment (Rs. 2,500) to the Sinking Fund, which was paid in April, the receipts exceeded the expenditure by Rs. 10,633. This result, as compared with that of the previous year, is satisfactory. The expenditure from the Lighting-rate Fund was less than the receipts by Rs. 6,340.

8. *State of the Special Funds.*—There are certain special funds the accounts of which are not included in the above statements of receipts and expenditure. The receipts of the *Police-rate Fund* during the year amounted to Rs. 2,81,548, and the disbursements made to the Commissioner of Police on account of the municipal share of the police expenditure amounted to Rs. 2,78,556. Including the opening balance of the year, Rs. 21,030, there remained a sum of Rs. 24,622 in hand at the close of the year. The receipts of the *Jute Warehouse Fund* consist of 20 per cent. of the collections under the Licensed Warehouse and Fire-Brigade Act of 1883. The old arrangement, under which the Commissioners were bound to pay seven-tenths of the cost of the Fire-Brigade, lasted till the middle of May, when the net deficiency was found to be Rs. 8,519, which sum had to be made good from the General Fund. The receipts of the new fund amounted to Rs. 4,054 against disbursements of Rs. 3,010. The balance was a set-off against the Rs. 8,519, and reduced the contribution from the General Fund to Rs. 7,475. The gross receipts of the *Hackney Carriage Registration Fund* amounted to Rs. 19,010, against Rs. 17,343 in the preceding year. The increase was probably due to the Exhibition. After defraying working expenses, the receipts from Calcutta, the Suburbs and Howrah are divided in the proportion of eleven-sixteenths, four-sixteenths, and one-sixteenth respectively, the Calcutta share being credited to the Police Fund. The receipts from carriages plying between Calcutta and Dum-Dum are divided in equal proportions between the Calcutta Municipality and the Dum-Dum Cantonment. The receipts of the *Cart Registration Fund* amounted to Rs. 74,196, and the disbursements to Rs. 4,739. The balance is shared by Calcutta, the Suburbs and Howrah in the proportions of nine-twelfths, two-twelfths, and one-twelfth. The *Marcus Legacy Fund* was created during the year. In 1864, Mr. G. T. Marcus left property of the value of about Rs. 1,16,000 for the benefit of Calcutta, subject to the liability to pay £250 a year to his sister, Mrs. Thornton, during her life. For this purpose Rs. 70,000 was invested, and the balance was utilized in building the Municipal Office. In the course of the year under review, information was received of the death of this lady, and the Administrator-General made over to the Corporation the securities to the value of Rs. 70,000, together with a cash balance of Rs. 2,228. The *Chitpore Road Improvement Fund* had an opening balance of Rs. 1,55,207, to which was added Rs. 20,592 during the year, being the sale proceeds of surplus land and building materials. The expenditure amounted to Rs. 1,63,829, leaving a balance of Rs. 11,969. All the claims for compensation for property acquired, however, were not finally adjusted at the close of the year.

9. *Percentage of rates.*—The various branches of municipal taxation were levied during the year at the same rates as in 1882-83, viz :—

				Maximum.	Levied in 1883-84.
House-rate	...	...	...	10	7½
Water-rate	...	...	...	6	3½
Lighting-rate	...	...	...	2	2
Police-rate	...	...	...	3	2½
Total	...	...	...	21	15

10. *Working of the various departments of the Municipality.*—The assessment of Wards Nos. 1, 3, 4, 6, and 9 was revised during the year. The valuation was enhanced in 4,540 cases, and reduced in 1,135 cases. The increase in the assessed rental valuation of property amounted to Rs. 3,23,978, and the decrease to Rs. 1,07,048, with the net result that the rates were increased by Rs. 32,538.

11. The work in the Bill, Collection, and Warrant Departments sustained the efficiency displayed in previous years. The gross demand made by the Bill Department amounted to Rs. 21,93,046, against Rs. 21,89,237 in 1882-83. The outstanding balance on the 31st March 1884 was Rs. 67,240 as compared with Rs. 92,630 in the previous year. It is stated that this would have been reduced to Rs. 46,289 had not bills to the amount of Rs. 20,951 been returned by the Collector and Warrant Officer a few days before the close of the year. Of the total demand of the year, the Collector recovered 92·24 per cent. against 90·96 per cent. in the previous year. In the Warrant Department the outstandings amounted to Rs. 44,849 against Rs. 73,909 in 1882-83. Collections in the Night-soil Department are still backward as compared with those of the four principal rates, but some improvement was effected during 1883-84. The efficiency of the collecting staff of the Corporation and the material progress that has been made in successive years in the realization of the municipal demands is evidenced by the following statement, which shows the percentage of collections realized in each of the last six years:—

In 1878 the percentage of collections was	...	...	74·3	per cent.
„ 1879	...	...	80·8	„
„ 1880	...	...	81·	„
„ 1881	...	...	87·6	„
„ 1882-83	...	...	90·96	„
„ 1883-84	...	...	92·24	„

These figures reflect high credit on the officers of the Corporation, especially on the Collector, Babu Omesh Chunder Dutt.

12. The receipts under the head of License fees aggregated Rs. 4,94,735. Four-fifths of the fees realized during the 15 months of 1882-83 and the fees realized in 1881 amounted to Rs. 4,89,902 and Rs. 4,87,659 respectively. Trade and profession licenses are shown to have yielded Rs. 2,64,508; carriage and horse licenses Rs. 1,00,159; trade refuse fees Rs. 38,603; hackney carriage registration fees Rs. 17,053; and cart registration fees Rs. 74,208. The receipts from the carriage and horse licenses are gradually falling off owing to the extension of the tramways. In 1881 the receipts were Rs. 1,03,823, in 1882-83 Rs. 1,02,479, and in the year under review Rs. 1,00,159 only. It is observed that the receipts of the License Department during a year in which trade was active, and in which the Exhibition attracted such a large concourse of strangers, did not come up to the expectations formed by the Budget Committee.

13. *Law suits.*—The Corporation were engaged in nine civil suits during the year, being plaintiffs in eight cases and defendants in one case. Of the eight suits, decrees in favour of the Municipality were obtained in six cases, the remaining two cases being pending when the year closed. In the case in which the Corporation were defendants, an application was made to the High Court by a rate-payer praying for the issue of a writ of *certiorari* against the Commissioners in the matter of the assessment of his house. The High Court held that it had no power to issue such a writ against the Commissioners, as they had acted within the powers conferred on them by the Municipal Act. Judgment was given during the year in the case of Anderson *versus* the Corporation. Mr. Anderson sued the Corporation, together with the Secretary of State, for the recovery of damages sustained by him in March 1882 in consequence of his carriage and horse falling into an excavation in Chowringhoe Road, which had been made under orders of the Executive Engineer, 1st Calcutta Division, who, on behalf of Government, had obtained permission from the Municipality

to make it. Mr. Anderson claimed damages to the extent of Rs. 50,000. The High Court held that there was negligence on the part of the contractors, and that the Secretary of State was not liable. The damages were fixed at Rs. 6,500, and it was ordered that the costs of the plaintiff should be paid by the contractor and the Corporation, and the costs of the Secretary of State by the plaintiff, which, however, he was empowered to recover from the contractor and the Corporation. Having regard to the result of this case, the Commissioners decided that it was not expedient to allow any excavations in the streets to be left open without payment of a fee sufficient to defray the charge of maintaining a special establishment for supervising the fencing and lighting of the openings at night. In the Criminal Courts 12,387 persons were prosecuted for various offences, against 11,611 during the 15 months ending the 31st March 1883. The increase occurred among the cases instituted by the Conservancy Department, in which 6,698 persons were prosecuted, 2,870 persons were fined, 2,114 persons were warned and discharged, 1,560 cases were withdrawn, and 154 cases were dismissed. The total amount of fines imposed was Rs. 6,703.

14. *Water-supply.*—There was some increase in the supply of filtered water during the year, the daily average being 7,975,960 gallons against 7,868,062 in 1882-83 and 7,208,453 in 1881. In the hot weather, March to June, when the needs of the Town are the greatest, and the filters work best owing to the river water being more free from silt, the daily average reached 8,238,000 gallons. The Commissioners state that the increase of the supply in the hot weather is not recognized by those who use the water. When the weather becomes hot, the consumption of water is so much increased that the portions of the Town which are less favourably situated have a very inadequate supply. The dwellers in connected houses all want water simultaneously, the head of water is not sufficient to reach all parts of the Town at once, the entire supply is intercepted by the connections lying nearer to the head works, and none is left for those which are more remote. The officers of the Department were, however, not unmindful of the necessity of adopting measures to minimise the inconvenience by securing a more equal distribution of water. Experiments were made during the year by which the water was shut off periodically from those parts of the Town where the pressure is generally high, and by this means much relief was afforded to those parts where it is generally low. After some trials, an arrangement was arrived at which appears to have given satisfaction to the public. It has long been recognized that the supply of filtered water is incommensurate with the essential requirements of the Town. Calcutta is now, however, within measurable distance of an adequate provision of this first necessity, though unfortunately it does not seem probable that the new extensions will be in working order by the hot season of 1885. The unfiltered supply shows a steady progressive increase, the daily average during the year under review being 2,035,808 gallons against 1,988,175 in 1882-83 and 1,257,387 in 1881.

15. *Drainage.*—In regard to the extension of the drainage system, the work done during the year under review does not compare favourably with that of previous years. In 1881, 74,751 feet of pipe sewers were laid down, and in the 15 months of 1882-83 a further length of 109,158 feet was completed, but in 1883-84 only 46,672 feet of sewers were constructed. It is urged that the work was retarded to some extent by the time of the superior officers being taken up with preparing an answer to the charges brought against the Department. Two years ago the Commissioners were sanguine that the main drainage scheme would be practically completed before the end of 1884, and it is the more desirable that this should not be delayed, for the reason that arrangements will probably have to be made before long for extending the system. Out of the 46,672 feet of sewers constructed, 18,796 feet were converted into paths from 3 to 10 feet wide, and 3,713 feet were converted into roads 15 to 20 feet wide. The Commissioners observe that, as the Town has been more and more opened up for conservancy, there has been a steady increase in the quantity of refuse removed. In 1878 the number of waggon loads removed by the Municipal Railway was 7,284. This has gone on increasing year after year, till in 1883-84, 14,189 waggon loads were removed. There was a falling off in the number of house connections: 2,150 houses were connected against 3,053 in the 15 months of 1882-83. The total expenditure on the sewers during the year was Rs. 1,76,757, in

addition to Rs. 2,57,624 spent on the storm-water outfall works. Of this latter amount one-half was contributed by Government.

16. *Roads*.—Some progress was made in the construction of metalled roads, but there was a falling off in the road repairs. The grant for repairs was Rs. 2,86,204, but the expenditure amounted to only Rs. 2,45,575. Many streets and lanes are in a bad state of repair, which is specially noticeable during the rains in the northern division of the Town, and it is therefore unsatisfactory that the Engineer's Department failed to utilize the whole grant.

17. *Town Improvements*.—The question of the reclamation of bustees was repeatedly before the Commissioners during the year. The points on which stress has been laid by Government are—

- (1)—The obliteration of foul tanks and the substitution for them of stand-pipes and bathing platforms.
- (2)—The provision of means of access for the conservancy carts or wheelbarrows, the connection of all premises with the pipe-sewers, and the cleansing of the connecting drains and the waste lands of the bustees.

The latter class of sanitary measures is the more important of the two. It appears that a great divergence of opinion existed as to the extent of bustee area in the Town, as well as the number of bustees, and it was accordingly resolved, as a preliminary measure, to have the whole of them surveyed and classified by the new conservancy establishment under the control of the Chairman. The result showed the bustees to be as follows:—

Blocks exceeding 50 bighas	...	...	...	7
Blocks of 40 to 50	„	...	...	4
Ditto 30 to 40	„	...	...	2
Ditto 20 to 30	„	...	...	10
Ditto 10 to 20	„	...	...	35
Ditto 5 to 10	„	...	...	81
Ditto 2 to 5	„	...	...	67

Total ... 206 = 2,222 bighas.

These figures are not strictly accurate, as the census of the bustees was not carried out by professional agency. Accepting the figures as approximately correct, the report showed that there are 124 bustees, with a total area of 1,582 bighas, in the north of Calcutta. The special establishment sanctioned during 1882-83 for the cleansing of bustees consisted of 200 scavengers, called dhangers, with 32 carts and 12 poons, under two Inspectors, assisted by one sircar each. They commenced their work in the north of the Town, and cleansed 72 bustees covering an area of 1,270 bighas, which were then placed under a permanent staff of 156 dhangers. The work thus done consisted of the removal of accumulations of refuse which was buried in holes and ditches and covered over with earth, the levelling of the surface, and the filling up of small ponds and hollows. In this way the whole of the bustees in Wards 4 and 8 and the greater part of those in Wards 2, 3, 6, and 9 were thoroughly cleansed, and a regular staff assigned to them to provide for their conservancy in the future. Exclusive of the bustees so treated, it seems that an area of 952 bighas remained outside the operations of the special establishment. It is explained that nearly the whole of this area was cleansed for the time by an extra establishment while the Exhibition was open, but the work done was not sufficiently thorough to admit of its being placed under permanent conservancy arrangements.

18. The structural improvement of the bustees stands on a different and higher footing from their conservancy arrangements. Eighteen projects, covering an area of 453 bighas, of this class were under the consideration of the Commissioners during the year.

Work, however, was completed in one bustee only, viz. Soorjeebagan, covering an area of 64 bighas. This project had been first taken in hand by the

Bustee Committee in 1881. In four bustees, with an area of 184 bighas, the work was well advanced. In Soorteebagan, about one mile of roadway was constructed, nearly half of the cost being paid by the Municipality, and the remainder by the owners. Sewering to a length of 4,655 feet and surface drains to the extent of 2,055 feet were also executed. The cost to the Municipality on account of the Soorteebagan project amounted to Rs. 28,767. The cost to the owners is not known. The works executed up to the end of the year in the four bustees, in which some actual progress was made, are shown below :—

		Length of road in feet.	Length of sewerage in feet.	Length of surface drains in feet.
Kalahagan	...	5,000	4,040	1,800
Bamunbagan	...	1,380	1,380	.....
Jorapookur	...	1,397	1,397	.....
Patwarbagan	...	1,695	1,885	.....

The other thirteen projects appear not to have advanced beyond the preliminary stage. The area dealt with under the compulsory provisions of sections 280-283A of the Calcutta Municipal Act was in all 481 bighas, out of the total bustee area of 2,222 bighas. The Municipal Commissioners are of opinion that it should not be assumed that the whole of the remaining area will require the adoption of similar coercive measures. They remark :—

“As a matter of fact, when the projects now in hand have been carried through, not much bustee land will remain to need structural improvement, while the owners of this residue are in many cases manifesting a readiness to carry out the improvements required by the Commissioners without legal measures of coercion. In no less than three of the bustees taken up in 1883-84, the owners have come forward and have spontaneously constructed or are constructing the roads that are wanting.”

19. *Bathing-platforms.*—Four bathing platforms, supplied with unfiltered water, were erected during the year, and were eagerly resorted to by the neighbouring inhabitants. The Commissioners state that “it is now clear that the poorer inhabitants will readily accept bathing platforms in lieu of foul tanks, but that separate accommodation is needed for females.” The cost of the sanitary and structural improvements carried out in the bustees as given by the Commissioners is as follows :—

				Rs.
Establishment, carts, &c.	...	...	...	27,633
Land acquisition	...	...	...	17,596
Construction, metalling, and sewerage of roads made by the Corporation	...	...	...	5,821
Payment to hut-owners who were compelled to remove their huts	...	...	...	2,745
Construction of bathing platforms	...	...	...	2,076
				—
	Total	...	...	55,871
				—

The grant made by the Commissioners for this purpose was Rs. 1,50,000, out of which only Rs. 55,871 was expended. The Commissioners remark that the expenditure could be shown at a much higher figure if certain heavy charges, for which provision had been made on account of acquisition of land and salary of special establishment, but which were not actually incurred, be brought into the accounts of the year.

20. *Tank-filling.*—During the year under review forty-four tanks were obliterated, besides 477 small holes and pits. These were filled up with refuse covered over with earth, and with the materials obtained by levelling mounds

and ashes and cinders obtained for the cost of carriage from the mills in the east of the Town. There is still, however, a large number of tanks the reclamation or obliteration of which is a matter of very great importance. The Commissioners express the intention of acquiring many of the tanks in future, converting the larger and better tanks into small public squares, and filling up only the smaller and dirtier ones, the spaces thus liberated being utilized for bathing platforms, or for building stables for cattle and milch cows.

21. *Vital statistics.*—The number of births registered was 7,655 as compared with 7,500 of the previous year. The average number for the previous ten years is 6,798, but this decennial mean admittedly does not represent correctly the annual number of births in the Town. The birth-rate was 17·6 per mille as compared with 17·4 of the previous year. The Health Officer is of opinion that birth registration is still defective, though gradually manifesting signs of improvement. As compared with European standards, the birth-rate is certainly low; but allowance must be made for the floating character of the population of Calcutta where only 33 per cent. are females. Among the various races, the recorded birth-rates per mille were—

				Birth-rates.	
				1883-84.	1882-83.
Non-Asiatics	...	...	...	12·4	13·8
Mixed races	...	...	...	45·9	47·2
Hindus	...	...	...	18·8	18·5
Mahomedans	...	...	...	14·3	13·6
Other classes	...	...	...	6	6·8

22. The number of deaths recorded during the year was 12,346 as compared with 13,453 in the previous year, giving a death-rate of 28·4 per mille against 31. The mortality from cholera was severe, 2,122 persons having died from this cause. This number is less than that (3,390) recorded in 1882-83, but is greater than that of any previous year since 1870. The deaths from dysentery, diarrhoea, and fevers show a decrease. The mortality from small-pox, however, was higher than in either of the three preceding years. The wave of small-pox is now advancing, and there are signs that the disease will be again present in an epidemic form during the ensuing cold weather. The number of vaccinations performed was 9,538, of which 8,357 were primary vaccinations and 1,181 re-vaccinations. The ratio of success in primary vaccinations was 99·38, and in re-vaccinations 16·17.

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

23. Inclusive of the Suburban Municipality, the number of municipalities in the interior of Bengal was as follows:—

				1882-83.	1883-84.
First class municipalities	...	...	...	27	27
Second class municipalities	...	...	...	97	100
Unions	...	...	...	54	52
Stations	...	...	...	2	...
Total				180	179

Compared with the figures of 1882-83, there was a decrease of one in the total number of municipal institutions in the country. Taking each class separately, it will be seen that there was an increase of three in the number of second class municipalities. The town of Bali, which formed a ward of the Howrah municipality, was separated from it, and constituted a second class municipality.

The stations of Jamalpore in the district of Monghyr and Sahebgunge in the Sonthal Pergunnahs were converted into municipalities of the second class during the year. The town of Kotechandpore in the district of Jessore was raised from the status of a union to that of a second class municipality, and the municipality of Echak in Hazareebagh was abolished.

24. The decrease of two in the number of unions was due to the abolition of the union of Manbazar in Manbhoom and the conversion of Kotechandpore into a second class municipality as stated above.

25. The stations of Jamalpore and Sahebgunge having been erected into municipalities, there was no municipal institution of that denomination in the country.

26. Under the new Municipal Act III (B.C.) of 1884, the distinction between various classes of municipalities has been abolished, and the only difference which has been established consists in the constitution of the Municipal Committees. In the majority of cases these include representatives elected by the rate payers, there being only 16 municipalities in which the members are all nominated by Government.

27. The municipality of Moheshpore was transferred from the district of Nuddea to the district of Jessore in April 1883 on the transfer of the Bongong sub-division in which it is situated.

28. *Constitution of Committees.*—The constitution of the Committees of the various municipalities was as shown in the table below :—

	Europeans.		Natives.		Total.		Officials.		Non-officials.	
	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.
First class municipalities	305	305	809	873	554	509	375	373	840	396
Second class ditto	280	290	1,461	1,712	1,331	1,303	371	365	940	1,027
Unions	3	3	819	841	862	844	31	36	331	316
Stations	18	18	11	11	19	19	3	3	30	30
Total	606	616	2,100	2,410	2,266	2,305	680	668	1,796	1,789

29. In the first class municipalities there was an increase of one in the number of European Commissioners and of four in the number of native Commissioners. There was a decrease of two in the number of official Commissioners, and an increase of seven in that of non-official Commissioners.

30. In the second class municipalities there was an increase in the number of both European and native Commissioners, being 10 in that of the former and 51 in that of the latter. The official element in the managing boards of these municipalities decreased from 371 to 365; and there was an increase of 67 in the number of non-official Commissioners. The total increase in the number of Commissioners in second class municipalities was therefore 61. This was due partly to the separation of the town of Bali from the Howrah Municipality and its constitution into a second class municipality, and partly to the formation of the stations of Sahebgunge and Jamalpore and the union of Kotechandpore into municipalities of this class.

31. The number of members of Union Committees decreased by 18 during the year. This was owing to the abolition of the union of Manbazar and the conversion of the union of Kotechandpore, in Jessore, into a second class municipality.

32. Compared with the figures of 1882-83, there was a net increase of 19 in the strength of the Municipal Committees during the year under report. The European element decreased by 7, but the number of native Commissioners rose from 1,790 to 1,816. There was also a corresponding increase in the number of non-official Commissioners and decrease in that of official members. The increase in the strength of the former was 33 and the decrease in that of the latter was 14. On the whole there was a marked tendency on the part of the district authorities to entrust the management of the municipal affairs of the country to the people themselves.

33. Meetings of Committees.—The statement in the margin shows the

Serial No.	NAMES OF MUNICIPALITIES.	Number of ordinary meetings.	Number of special meetings.	Number of Sub-Committee meetings.	Total.
1.	Burdwan ...	12	13	.....	25
2.	Midnapore ...	11	.....	6	17
3.	Hooghly and Chinsurah ...	12	6	.....	18
4.	Serampore ...	12	6	9	27
5.	Uttarpara ...	11	.....	.....	11
6.	Howrah ...	23	7	29	59
7.	Suburban ...	13	.....	.....	13
8.	Krishnaghur ...	11	.....	.....	11
9.	Santipore ...	17	.....	.....	17
10.	Ranaghat ...	14	.....	.....	14
11.	Jessore ...	7	3	7	17
12.	Rampore Beaulah ...	7	4	23	39
13.	Darjeeling ...	12	4	.....	16
14.	Dacca ...	7	5	.....	12
15.	Naraingunge ...	17	.....	.....	17
16.	Chittagong ...	8	.....	.....	8
17.	Comillah ...	10	2	8	20
18.	Patna ...	18	.....	.....	18
19.	Gya ...	7	.....	.....	7
20.	Arrah ...	12	.....	.....	12
21.	Moushporpore ...	14	.....	.....	14
22.	Durbhuanga ...	10	.....	.....	10
23.	Chupra ...	* 10	.....	.....	10
24.	Monghyr ...	† 12	3	.....	15
25.	Bhagulpore ...	‡ 12	2	.....	14
26.	Purneah ...	12	1	.....	13
27.	Fouarre ...	15	.....	.....	15

* In one of these no business was done, as the Commissioners present did not form a quorum.

† In one meeting no business was done, as the attendance was too small to form a quorum.

‡ Of the 12 ordinary meetings, two were adjourned for want of a quorum.

number of meetings held by the Commissioners of first class municipalities. The municipalities of Midnapore, Uttarpara, Krishnaghur, Jessore, Rampore Beaulah, Chittagong, Gya, Durbhunga, and Chupra failed to comply with the provisions of the law, which require that the Commissioners shall meet at least once a month for the transaction of business. This failure was especially marked in the cases of Gya and Chittagong. In Gya, the Commissioners did not meet at all during the months of May, September, November, and December 1883, and January and February 1884. This was to some extent due to transfer of officers holding the office of Chairman. The Commissioner of the division has directed his attention to the matter.

34. In the Burdwan Division, the attendance of the Commissioners at the meetings of the first class municipalities was on the whole fair, and the non-official members as a body shewed an interest in the affairs of their municipalities. In the Burdwan Municipality, out of 12 elected Commissioners, all of whom are respectable native residents of the town, eight attended more than half the number of meetings held during the year. The Commissioner of the division considers this to be "on the whole a well managed municipality." In the Midnapore Municipality there were 11 ordinary meetings and 6 Sub-Committee meetings held during the year. These meetings were generally well attended and "most of the native members showed an interest in the affairs of the municipality." In the Hooghly and Chinsurah Municipality, out of 18 meetings held during the year, only 3 meetings were attended by more than half the number of Commissioners: six native Commissioners attended half or more than half the number of meetings. The Magistrate of the district, who is also the Chairman of the municipality, thus writes about the work of the Municipal Committee: "In conclusion, I beg to state that many of the Commissioners took an active interest in municipal matters, and the municipal servants generally did their work fairly well; but more supervision out of doors is required. This will probably be provided when the new Act comes into force: what is wanted is a paid officer who will be out all day looking after the various out-door departments, and unfettered by too much office work. The office is in very good order, and no fault has been found with the accounts, which have been recently audited by the Government auditor. The Vice-Chairman is entitled to much credit for his office management." In Serampore, the Municipal Committee met 18 times during the year. The meetings were generally well attended, and most of the Commissioners took a lively interest in the affairs of the municipality. The working members of the Municipal Committee of Uttarpara were all non-official native gentlemen, presided over by a non-official Chairman. The attendance at the meetings was good, and the interest displayed by the Commissioners in the affairs of the town was keen and praiseworthy. In the Howrah Municipality, out of 33 Commissioners, including the official members, who held office during the year, two attended 28 meetings, one 27 meetings, one 26 meetings, two 24 meetings, three 23 meetings, one 21 meetings, one 20 meetings, one 19 meetings, two 18 meetings, two 17 meetings, one 15 meetings, one 13 meetings, one 11 meetings, and two 10 meetings. The Commissioners met regularly on the first

and third Thursdays of every month, and administered the affairs of the municipality with vigour and judgment.

35. In the Presidency Division the Commissioners of the Suburban Municipality met thirteen times during the year. Only the Chairman and the Vice-Chairman attended all the meetings. The attendance of the other *ex-officio* Commissioners, of whom there were thirteen, was very unsatisfactory. Among the non-official Commissioners, who numbered twenty-two, one attended 12 meetings, two 11 meetings, and three 10 meetings. Ten Commissioners attended less than 10 but more than 5 meetings. Two of the Commissioners did not attend at all, and have ceased to be Commissioners under section 22 of the Act. In the Kishnaghur Municipality the Commissioners held 11 meetings during the year for the transaction of business. Their attendance at the meetings was not very satisfactory, only ten Commissioners on an average being present at all the meetings. In Santipore, which is one of the municipalities in these provinces in which the Commissioners are all non-officials, except the Chairman, the total number of meetings held during the year was 17 and the attendance of the Commissioners was on the whole more satisfactory than in the previous year. In Ranaghat the attendance of the Commissioners at the meetings of the Municipal Committee was not very satisfactory. Out of seventeen members excluding *ex-officio* Commissioners, only one attended 9 meetings. The Commissioner of the Division reports that more than half the number of Commissioners displayed very little interest in municipal affairs. In Jessore the Commissioners held 10 meetings, which was double the number of meetings held in the previous year. The attendance was, however, not quite satisfactory. Only one meeting was attended by 11 Commissioners out of 19, who held office during the year. The rest of the meetings were attended by 5 or 6 Commissioners. In addition to the general meetings, seven sub-committee meetings were held for miscellaneous purposes.

36. In the Rajshahye Division, the Commissioners of the Rampore Beaulah Municipality held seven general and four special meetings during the year. Of 25 Commissioners only two attended 9 meetings and three 6 meetings. The rest of the members did not attend even half the total number of meetings. The Committee of the Darjeeling Municipality consisted of 24 European and four native Commissioners. Seventeen Commissioners attended half or more than half the number of meetings held during the year. The attendance was on the whole pretty fair.

37. In the Dacca Division, the Committee of the Dacca Municipality met 13 times during the year. The Chairman and the Vice-Chairman attended 12 meetings each. One Commissioner attended 10 meetings, five attended 7 meetings and the rest less than half the total number of meetings. In Naraingunge the Commissioners held 17 meetings. The attendance at those meetings was fair.

38. In the Patna Division, the Municipal Commissioners of the Patna City met 18 times during the year. The average attendance at each meeting was 12·6. The Commissioners appointed towards the close of the year a paid Vice-Chairman, who also possesses professional knowledge as an Engineer. The District Magistrate, who was also the Chairman of the municipality, thus writes about the work done by the retired Vice-Chairman. "Moulvie Fazl Imam had taken office under peculiar circumstances. He had been led to expect that his appointment would be a paid one, but he had loyally continued to work; even when he found that the contrary was the case. He has been of great assistance to me, and was thanked by the Commissioners for the kind interest taken by him in all municipal matters during his incumbency as their Honorary Vice-Chairman." The number of meetings held by the Commissioners of the Chupra Municipality was less than the provisions of the law require, but the Commissioners took much interest in the affairs of the town. The Vice-Chairman, whose report is countersigned by the District Magistrate, writes as follows: "The Commissioners as a body worked well both on the Bench and as members of the several Ward Committees, and great assistance to the Vice-Chairman was lent by the members (especially Babu Deekumar Singh and Mr. Ghosh) of the special sub-committees in the shape of reports on the

arrangements to be made for lighting the town, on the compensation to be paid to particular householders when widening certain roads, on the best mode of distributing the educational grant, and various other matters. The only fault to be found with these sub-committees was on the score of unpunctuality in the submission of their reports. Besides increasing the educational grant more than five-fold, the following were the chief improvements that the Commissioners succeeded in effecting in the course of the year: two new rows of privies for males and females, forming a large pucca latrine, were built; more patent moveable latrines were introduced; a urinal was constructed at the cutcherries; a cart-shed and a bullock-shed were erected; a new bridge over the Khanooa Nalla was made and a new sluice constructed; the old pucca roads had for the most part a fresh layer of *kunker* given them and some altogether new metalling was completed; and a beginning was made of lighting the town."

39. In the Bhagulpore Division, the Commissioners of the Monghyr Municipality held 12 general and 3 special meetings. Of the 20 Commissioners who held office during the year, one attended 12 meetings, three 11 meetings, one 10 meetings, two 9 meetings, and the rest less than half the number of meetings convened during the year. The Vice-Chairman, Mr. G. Thomas, attended all the meetings. He is an excellent officer and displayed great energy and tact in the performance of his duties. In the Bhagulpore Municipality there were held during the year under report 14 general and 2 special meetings. The average attendance of the members at each meeting was nine. The Commissioners generally took an active and intelligent interest in the affairs of the municipality. In his general administration report the Commissioner of the Division made the following remarks regarding this municipality:—"The Bhagulpore Municipality lost during the year its most useful member, Rai Gopal Chunder Sircar, Bahadoor, Vice-Chairman, who effected many improvements. Rai Shib Chunder Banerjee, Bahadoor, has been elected in his place. He is also reported to be a very energetic and excellent Vice-Chairman." In the Purneah Municipality there were 12 ordinary meetings held during the year under section 40 of the Act. Of these two were adjourned for want of a quorum. A special meeting under section 41 was also held chiefly to revise the budget estimates. The attendance of the Commissioners at the ordinary monthly meetings was pretty fair.

40. In the Orissa Division, the Municipal Commissioners for the town of Pooree held 15 meetings during the year. The Committee consisted of 4 European and 14 native members. The average attendance of the Commissioners at each meeting was 11.

41. The number of meetings held in the second class municipalities in the Burdwan Division was on an average 15.2 during the year. In the newly created municipality of Bali, the Commissioners took a great interest in their work and fully appreciated the responsibilities they have taken upon themselves. In the Presidency Division the average number of meetings held was 10.7; in the Rajshahye Division 10.5; in the Dacca Division 12.6; in the Chittagong Division 9.3; in the Bhagulpore Division 11.3; in the Orissa Division 12; and in the Chota Nagpore Division 10.2. In the Patna Divisional Report no information under this head has been given this year also.

42. *Elective system.*—The number of municipalities in which the elective system was in force during the year was three as in previous years. These were Serampore, Burdwan, and Krishnaghur. The system worked satisfactorily in all of them, and the elected Commissioners took much interest in the affairs of their respective municipalities.

43. The Joint-Magistrate of Serampore and Chairman of the local municipality thus reports about the Municipal Committee of Serampore:—

"I have much pleasure in endorsing the remarks made by the Vice-Chairman as to the interest taken by the Commissioners in the affairs of the municipality. The interest shown by them has been both keen and intelligent." "The charge of undue fondness for long speeches, which I have seen brought against the Commissioners of this municipality, is certainly quite inapplicable to them now, whatever may have been the case in former days. The business is got through rapidly and with no more discussion than is absolutely

necessary. There has been a marked absence of friction in the working of the Committee during the year. My acknowledgments are due to Baboo Nundolal Gossain for the effective manner in which he has discharged the somewhat onerous duties of Vice-Chairman."

44. In Burdwan there were five vacancies in the list of elected Commissioners for four of the wards of the municipality. In one ward there was no contest, but in the other three wards 14 candidates offered themselves for election for only four vacancies, and there was a spirited contest. More than one-fourth of the registered number of voters appeared at the poll and recorded their votes.

45. In Krishnagur an election was held during the year to fill up four vacancies among the elected Commissioners. There were only four candidates, and the highest number of votes secured by any one candidate was 147.

46. The elective system has now been introduced into almost all the municipalities in these provinces under the operation of the new Municipal Act, III (B.C.) of 1884, which came into force on the 1st August 1884.

47. *Ward Committees*.—In the Burdwan Division there were no regular Ward Committees in any municipality except Midnapore, but in some towns the Commissioners divided themselves into various sub-committees. These sub-committees were fully utilized in investigating matters of importance, and submitting reports for consideration of the whole body of Commissioners assembled in meeting.

48. In the Presidency Division the only first class municipality in which there were Ward Committees was Krishnagur. Their duties were to superintend the repair of fair weather roads, and to revise assessments and report on petitions for remission of taxation, &c. It is reported that in matters of assessment and in reporting on petitions for remission of taxation the Ward Committees always recommended for reduction, so that from the date of their establishment the assessment of house-rate in this municipality has considerably decreased. Among second class municipalities in this division, Ward Committees were appointed in the North and South Barrackpore, Barasat and Naihati municipalities. Their duties were confined to the work of assessment only.

49. In the Rajshahy Division the municipality of Darjeeling was divided into wards, and each ward was placed in charge of a single Commissioner for the purpose of inspection. No regular Ward Committees, under section 50 of Act V (B.C.) of 1876, were appointed. Among the second class municipalities in this division, Ward Committees were appointed in two only. These were Dinagopore and Rungpore. The members of these Committees express their opinions after personal enquiry on petitions of appeal against municipal assessments. No other duties seem to have been delegated to them. In the Pubna and Serajgugan municipalities the Commissioners take in turn the duty of inspecting and reporting on municipal matters. In the former municipality each Commissioner is held to be a representative of one or more mohallahs.

50. In the Dacca Division the municipality of Nasirabad was divided into five wards in March 1882, but Ward Committees were not appointed till 18th August 1883. These Committees did not do any work during the year under report, as the necessary powers were not delegated to them till the 14th April 1884 after the close of the year. The municipality of Jamalpore was divided into seven wards, and Ward Committees were appointed with powers delegated to them under section 53 of the Municipal Act to assess taxes. The town of Sherepore was divided into ten wards during the year, and Ward Committees appointed in each ward. In Kishoregunge Ward Committees are temporarily appointed whenever the municipal assessments on holdings have to be revised. In the Bazitpore municipality there were five Ward Committees in work during the year. Their duty was to prepare the assessment lists of the various wards into which the town is divided.

51. In the Patna Division, as reported last year, the Patna Municipality was divided into eleven wards, each of which was put in charge of two or more Commissioners. All questions relating to the assessment, remission and reduction of the house-tax and house scavenging fees are referred to them for enquiry and report. In Gya meetings were held of the Ward Committees,

but it is reported that the members took very little interest in their work, and were not regular in their attendance at the meetings. In Arrah, Ward Committees have been in existence since 1879, but it is reported that their importance has not much increased since the time they were appointed. Their duties consist in looking after the cleanliness of the town. In the Chupra Municipality the Ward Committees continued to work well during the year. In addition to the duty of supervising the conservancy operations of their respective wards these Committees were entrusted with the power to report upon petitions concerning the assessment of the house tax.

52. *Municipal Benches.*—The statement below shows the work done by the Commissioners of first class municipalities in their capacity as Honorary Magistrates in disposing of cases of nuisance and breaches of conservancy rules:—

1883-84.

Municipal Benches—First Class Municipalities.

Serial number.	NAMES OF MUNICIPALITIES.	Number of cases.	Number of persons convicted.	Number acquitted.	Number pending.	Amount of fine realized.			
						Rs.	A.	P.	
1.	Burdwan ...	502	471	55	4	105	2	6	
2.	Midnapore ...		Not stated in the report.						
3.	Hooghly and Chinsurah ...	243	231	30	.....	455	3	0
4.	Serampore ...	550	516	49	.....	618	2	6
5.	Uttarparrah ...	192	178	14	.....	172	4	0
6.	Howrah ...	879	628	199	52	978	10	9	
7.	Suburban ...	1,263	1,088	185	.....	5,409	5	0
8.	Krishnaghur ...	142	165	.....	.....	153	4	9
9.	Santipore ...	92	105	17	.....	87	0	0
10.	Ranaghat ...	28	Not stated in the report.				35	0	0
11.	Jessore ...	45	40	5	.....	181	0	0
12.	Rampore Beaulah ...	157	163	.....	.....	78	6	0
13.	Darjeeling ...	622	565	66	.....	1,212	13	0
14.	Dacca ...	596	681	115	31	1,307	0	0	
15.	Naraingunge ...	144	200	16	.....	625	5	3
16.	Chittagong ...	162	149	55	.....	308	0	0
17.	Comillah ...	59	171	...	.....	350	1	0
18.	Patna ...	3,990	3,692	335	.....	2,448	4	8
19.	Gya ...	557	387	209	.....	559	14	6
20.	Arrah ...	271	239	30	2	462	0	0	
21.	Mozufferpore ...	93	85	.....	.....	32	10	0
22.	Durbhunga ...	420	785	57	.....	536	6	6
23.	Chuprah ...	270	232	38	.....	172	6	0
24.	Monghyr ...	529	364	148	73	367	13	0	
25.	Bhagulpore ...	197	181	36	...	250	15	0	
26.	Purneah ...	116	97	17	2	117	14	0	
27.	Pooree ...	There is no Municipal Bench in this town.							

53. The table below shows the work done by Benches in second class Municipalities where such Benches have been constituted:—

Serial number.	NAMES OF MUNICIPALITIES.	Number of cases.	Number of persons convicted.	Number acquitted.	Number pending.	Amount of fine realized.		
						Rs.	A.	P.
1.	Culna ...	91	88	6	...	70	0	0
2.	Cutwa ...	83	70	13	...	47	0	0
3.	Dainhat ...	26	24	2	...	11	0	0
4.	Raneegunge ...	340	328	22	...	283	0	0
5.	Bankoorah ...	...	...	...	...	.....
6.	Bishenpore ...	...	...	...	...	.....
7.	Sooree ...	...	...	...	...	.....
8.	Tumlook ...	...	...	...	...	.....
9.	Ghattal ...	...	...	...	...	.....
10.	Chunderkona ...	...	...	...	...	.....
11.	Ramjeobunpore ...	...	...	...	...	.....
12.	Kheerpys ...	...	...	...	...	.....
13.	Bansbariah ...	137	104	33	...	23	0	0
14.	Haidyabatty ...	616	431	73	...	843	3	0
15.	Bhuddessur ...	305	286	17	3	223	2	0
16.	Kotrung ...	23	...	...	...	34	3	0
17.	Bali ...	171	164	17	...	176	4	0

Serial number.	NAME OF MUNICIPALITY.	Number of cases.	Number of persons convicted.	Number acquitted.	Number pending.	Amount of fine realised.	Rs.	A.	P.
18.	Baranagore	60	76	7	...	124	0	0	
19.	South Suburban	215	176	35	4	539	0	0	
20.	Rajpore	...	...	...	...	...	...	...
21.	Barripore	85	81	2	2	108	4	6	
22.	Joynagore	53	50	3	...	77	6	0	
23.	South Dum-Dum	16	14	2	...	16	12	0	
24.	North Dum-Dum	...	...	...	...	...	...	...
25.	South Barrackpore	178	90	80	...	93	6	0	
26.	North Barrackpore	142	113	29	...	199	2	0	
27.	Barasat	...	...	...	...	...	...	...
28.	Naihatti	...	...	...	...	...	...	...
29.	Basirhat	...	...	...	...	...	...	...
30.	Taki	...	...	...	...	...	...	...
31.	Baduria	...	...	...	...	...	...	...
32.	Goverdanga	...	...	...	...	...	...	...
33.	Nuddea	15	21	5	...	47	10	0	
34.	Kushtea	...	...	...	...	...	...	...
35.	Coomeroolly	...	...	...	...	...	...	...
36.	Meherpore	...	...	...	...	...	...	...
37.	Mohehpore	...	...	...	...	...	...	...
38.	Birnagore	14	11	3	...	14	8	0	
39.	Satkhira	35	26	9	...	83	8	0	
40.	Chanduria	...	...	...	...	...	...	...
41.	Debhatta	...	...	...	...	...	...	...
42.	Berhampore	330	293	64	2	577	2	0	
43.	Lalbagh	...	...	...	...	...	...	...
44.	Jangipore	...	...	...	...	...	...	...
45.	Kandi	...	...	...	...	...	...	...
46.	Dinagopore	...	...	...	...	...	...	...
47.	Nattore	47	53	25	...	107	0	0	
48.	Pubna	...	...	...	...	...	...	...
49.	Serajgunge	...	...	...	...	...	...	...
50.	Bogra	...	...	...	...	...	...	...
51.	Sherepore	112	107	1	...	48	0	0	
52.	Rungpore	...	...	...	...	...	...	...
53.	Kurseong	...	...	...	...	...	...	...
54.	Furzedpore	...	...	...	...	...	...	...
55.	Goalundo	...	...	...	...	...	...	...
56.	Madaripore	...	...	...	...	...	...	...
57.	Burrisal	65	58	7	...	78	10	0	
58.	Nalchitti	...	...	...	...	...	...	...
59.	Jhallakati	...	...	...	...	...	...	...
60.	Nasirabad	...	...	...	...	...	...	...
61.	Muktagaoha	...	...	...	...	...	...	...
62.	Jamalpore	9	8	1	...	6	0	0	
63.	Sherepore	4	2	2	...	6	0	0	
64.	Kishoregunge	...	...	...	...	...	...	...
65.	Bazitpore	...	...	...	...	...	...	...
66.	Cox's Bazar	30	53	6	...	Not stated in the report.			
67.	Brahmunbariah	No Bench of Magistrates constituted in this Municipality.							
68.	Noakhally	...	...	...	...	...	...	...
69.	Barh	...	...	...	...	...	...	...
70.	Behar	...	...	...	...	...	...	...
71.	Jugdispore	...	...	...	...	...	...	...
72.	Buxar	...	...	...	...	...	...	...
73.	Doomraon	...	...	...	...	...	...	...
74.	Sasseram	...	...	...	...	...	...	...
75.	Bhuboah	...	...	...	...	...	...	...
76.	Hajepore	...	...	...	...	...	...	...
77.	Lalgunge	...	...	...	...	...	...	...
78.	Sitamari	...	...	...	...	...	...	...
79.	Rosereh	...	...	...	...	...	...	...
80.	Modhubani	...	...	...	...	...	...	...
81.	Bevilgunge	...	...	...	...	...	...	...
82.	Sewan	...	...	...	...	...	...	...
83.	Motihari	...	...	...	...	...	...	...
84.	Bettiah	...	...	...	...	...	...	...

No information has been given on this subject in the Commissioner's General Municipal Report for the Division.

Serial number	NAMES OF MUNICIPALITIES.	Number of cases.	Number of persons convicted.	Number acquitted.	Number pending.	Amount of fine realised.
						Rs. A. P.
85.	Jamulpore	...	92	59	32	*52 11 0
86.	Colgong	...	331	310	26	1 538 4 0
87.	Sahebgunge	...	532	475	57	214 12 0
88.	English Bazar	...	...	...	...	.....
89.	Old Maldah	...	...	...	...	.....
90.	Deoghur	...	...	...	...	.....
91.	Outlook with Cantonment	...	249	137	122	438 8 0
92.	Kendraparah	...	...	...	...	.....
93.	Jajpore	...	...	...	...	.....
94.	Balasore	...	260	247	13	237 15 0
95.	Hazaribagh	...	...	...	...	.....
96.	Chuttra	...	...	...	...	.....
97.	Bohak	...	...	...	...	.....
98.	Ranohee	...	There was no Bench of Magistrates here. One of the Deputy Magistrates tried the municipal cases.			229 15 0
99.	Purulia	...	47	67	2	84 0 0
100.	Chyebassa	...	...	...	...	.....

* Out of this amount Rs. 13 have been refunded to the defendants under orders of the High Court.

54. **Assessments.**—In the Burdwan Division, an assessment of new and improved holdings was made during the year in the Howrah Municipality. In the second class municipality of Ghatal the tax upon occupiers of holdings was raised in order to meet the expense of re-excavating a canal for the drainage of the town. In Kotrung also the assessment was revised during the year. There were 103 petitions filed by the assesses objecting to the revised assessments. The petitions were heard by a Committee of the Commissioners.

55. In the Presidency Division, the work of the Assessment Department of the Suburban Municipality was satisfactorily performed. During the year the Assessor inspected; re-valued, and re-assessed 8,069 houses, of which 1,094 were masonry buildings and 6,975 were thatched structures. Under the orders of the Government of India dated the 21st December 1883, No. 5-165-81,

1. The Telegraph Storeyard.
2. The Dullunda Asylum.
3. The Garrison Hospital.
4. The Presidency General Hospital.
5. Surgeons' quarters.
6. The Canning Home for nurses.
7. The European Lunatic Asylum.
8. The Lock Hospital.

the buildings noted in the margin, which are situated within the limits of the cantonment of Fort William, were exempted from municipal taxation. This caused a loss of Rs. 7,009 in house-rate and Rs. 2,220 in house-service fees. The net result of the year's operations of the Assessment Department was a decrease of Rs. 1,178

in house-rate and an increase of Rs. 30 in the house-service fees. The existing assessment was revised in the following second class municipalities:—Joynagore in the 24-Pergunnahs, Kushtea in Nuddea, Chanduria and Debhata in Khulna, and Berhampore and Lalbagh in the district of Moorshedabad. In the other municipalities in this Division, the assessments of the previous year were adopted with slight alterations on account of deaths, desertions, and new arrivals.

56. In the Rajshahye Division, the assessment of the Rampore Beaulah Municipality was revised during the year. The result of the revision was not finally known when the year closed. The assessments of the second class municipalities of Serajgunge, Bogra, Shorepore and Rungpore were revised during the year.

57. In the Dacca Division, the assessment of the Furreedpore Municipality was revised. Certain assesses who were exempted in the previous year were re-assessed during the year under report. The result was an increase of income amounting to Rs. 125. In the Goalundo Municipality the Commissioners exempted all persons from taxation who had hitherto paid less than three annas. Those who paid three annas and four annas a quarter have been allowed to pay two annas and three annas respectively. This reduction in the assessment caused a decrease of Rs. 45-8 in the total income of the municipality. The rate of taxation varies from two annas to Rs. 50 per head. In the Madaripore Municipality the

taxes were slightly raised during the year. The tax paid varied from 9 pies to Re. 1-9-0 a month. Persons drawing fixed salaries are assessed at eight annas upon every 100 Rs. of their income. Others whose earnings vary are assessed at four annas upon every 100 Rs. of their estimated income. The tax upon public buildings is levied at the rate of $7\frac{1}{2}$ per cent. on the assessed annual value of the same. In Burrisal a revision of the assessment was undertaken during the year, but the result was not known until the year closed. The assessments in the Nalchiti and Sherepore Municipalities were revised during the year, and the revision resulted in a slight increase of income. During the year under report there was a partial revision made of the assessment of the Kishoregunge Municipality, resulting in an increase of Rs. 110-4-3 in the annual demand.

58. In the Patna Division, the assessment was revised in the three first class municipalities of Patna, Gya, and Arrah. In the Patna Municipality the work was entrusted to one of the Municipal Commissioners. Forty-two mohullahs have been assessed by him since the close of the year. In Gya the work of revision commenced in December 1883, and was not completed when the year closed. In Arrah the revised assessment has been brought into force from April last. The revision resulted in an increase of Rs. 1,505-13-2 over the demand of the previous year. The increase is said to be due partly to the increase in the number of new houses built during the year, and partly to the assessment of houses which had hitherto escaped assessment or had been under-assessed.

59. In the Bhagalpore Division, the assessment was revised in the municipalities of Jamalpore and Deoghur. In Jamalpore the revision was not finished when the year closed. In Deoghur the revision caused an increase of Rs. 162 in the income of the municipality.

60. In the Chota Nagpore Division, partial revision of assessment was made in the municipalities of Ranchi and Purulia. In Hazareebagh the tax upon persons is in force. It is levied at the rate of one-half per cent. on the known or estimated income of the assessee. In the Chatra Municipality the rate of tax is Rs. 2-3-6 per house per annum. In Purulia the rate is from $\frac{1}{2}$ a pie to 2 pies in the rupee on incomes ranging from Rs. 36 to Rs. 3,00,000 per annum, according to a fixed sliding scale. In the Chyebassa Municipality the lowest rate is 9 annas and the highest Rs. 36 per annum.

61. In the course of audit of the accounts of the Mozufferpore Municipality, it was found by the Examiner of Local Accounts that the assessment of house property in that municipality was made by a mohurir under the supervision of the Municipal Secretary. The illegality of the procedure was pointed out to the Chairman of the Municipality, and it has been reported that the practice has since been discontinued. Sanction was given during the year to the Commissioners of the Sitamurhee Municipality to levy a tax upon persons occupying holdings within the municipality according to their circumstances and property within the municipality in lieu of a rate on the annual value of holdings.

62. About the commencement of the year certain betel-growers of Chatra in the Baidabatty Municipality complained of the action of the Commissioners in assessing their betel-gardens to municipal tax on the ground that as the lands on which betel is grown are not cultivated by the plough, but by the spade, they were not arable lands, and that they were not exempted from municipal taxation. This view was opposed to the opinion of the Advocate-General, who held that betel lands were arable lands within the meaning of section 79 of the Bengal Municipal Act, 1876. The Commissioner of Burdwan was accordingly asked to instruct the Municipal Commissioners of Baidabatty to exempt these betel-gardens from municipal assessment. A question was raised during the year in the Darjeeling Municipality whether in assessing house property the valuation should be made upon the building, including the furniture it contains. It appears that in Darjeeling houses are commonly let furnished, and that the Municipal Commissioners used to fix the municipal tax upon the gross rental or letting value of house *plus* furniture and not upon the actual letting value of the holding exclusive of the furniture. The Legal Remembrancer on being consulted agreed with the views expressed by the Commissioner of the Rajshahye

Division that this mode of assessment was quite opposed to the provisions of the Act. This opinion has been communicated to the Municipal Commissioners.

63. *Fresh imposts levied during the year.*—During the year the provisions of the Bengal Municipal Act, 1876, which provide for the levy of a tax on carriages, horses, and other animals were extended to the municipality of Bali in the district of Howrah. The tax was levied during the second half of the year, and 21 horses and 12 vehicles were registered and charged at three-fourths of the maximum rates mentioned in the third schedule of the Act. Sanction was also accorded within the year to the Municipal Commissioners of Bogra to levy a tax on carriages, horses, and other animals mentioned in the said schedule at rates not exceeding those specified therein. Sanction was also given to the imposition of a fee under section 134 of the Act on the registration of all carts kept or habitually used within the municipality. Authority was given to the Municipal Commissioners of Hazaribagh on the 8th October 1883 to impose a tax, under section 122 of Act V (B.C.) of 1876, upon all horses and other animals kept or habitually used within the limits of the municipality. The orders came into force from the 1st April 1884. Sanction was also given during the year to the Commissioners of the Jamalporo Municipality in the district of Monghyr to impose a tax on carriages and horses, and to levy a fee on the registration of carts at rates not exceeding those specified in the third schedule annexed to the Act, and in section 134. The provisions of the Municipal Act regarding the registration of carts were extended to the municipalities of English Bazar in the district of Maldah and Kandi in the district of Moorsshedabad.

64. *Rectification of municipal boundaries.*—During the year under report the four villages named in the margin were transferred from the Howrah to the Bali Municipality. This necessitated a revision of the boundaries of the two municipalities. The revised limits came into operation from the 1st April 1884.

- (1) Boller.
- (2) Barrackpore.
- (3) Echupore, and
- (4) Mallee Panchghora.

65. On the 10th July 1883 the Commissioner of the Burdwan Division reported that, owing to the exclusion of the railway station and its approaches from the limits of the Hooghly Municipality, certain prosecutions under the Hackney Carriage Act, which was extended to that municipality when the railway station was within municipal limits, had failed on the ground that the Act was not in force at the railway station where the offences were committed. To remedy this state of things, two alternative proposals were made—(1) to extend the provisions of the Hackney Carriage Act to the railway station and its approaches by a fresh notification under section 54 of that Act; and (2) to extend the limits of the municipality so as to include within it the railway station and the roads leading to it. The latter proposal was preferred by the Municipal Commissioners, as it had the effect of bringing under the operation of the Act certain shops that had grown up round the railway station, and which, it was stated, needed municipal supervision. This was approved by the Lieutenant-Governor, and a notification revising the western boundaries of the Hooghly and Chinsurah Municipality was published in the *Calcutta Gazette*. These orders took effect from the 1st January 1884.

66. In March 1883 the Commissioner of the Burdwan Division reported that the villages Moheshpore, Raghunathpore, Koolleyra, Gheeu, and Teygharia, which were included in the Jehanabad Union in the district of Hooghly, were purely agricultural villages, and as such were not liable to be assessed to municipal taxes. These villages have therefore been withdrawn from the operation of the Municipal Act with effect from the 1st July 1883.

67. The boundaries of the union of Perozepore in the district of Backergunge were revised during the year. This union, which was created in 1875, consisted of a part of the village of Perozepore and two other villages named Raerkati and Kumarkhali. In May 1883 the Commissioner of the Dacca Division recommended that the entire village of Perozepore, as well as the villages of Masimpore and Krishnagur, should be included in the union. He reported that these villages were close to the head-quarters of the sub-division, and were not agricultural villages, such as ought to be exempted from the operation of the Municipal Act. The proposal received the sanction of Government on the 18th August 1883.

68. A proposal was made during the year under report to unite with the Motihari Municipality two villages named Belhunwa and Gopalpore and the Motihari lake which separates these villages from the town of Motihari. Owing to the construction of the court-houses and the railway station on the north side of the lake, the tradespeople of the town have moved up to this place. It was therefore deemed necessary to include within municipal limits these new buildings and the railway station. It was reported that the proposed limits would render the municipal area compact and symmetrical. The proposal was sanctioned by Government and the revision took effect from 1st October 1883.

69. The boundaries of the Madhubani Municipality in the district of Durbhunga were also revised during the year. The revision was made with the view of including within municipal limits a village called Maharajgunge and portions of two other villages named Bhawra and Supta, where the cutchery, the school-house, the dispensary, the dak bungalow, and some good private residences are situated.

70. *Income.*—The following statement shows the receipts of the different classes of municipalities and unions during the year 1883-84 as compared with the previous year :—

Income.

HEADS OF RECEIPTS.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		Others in the interior of the province.									
	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.
1. ASSESSED TAXES—														
a.—Consistency dues	1,32,041	1,18,902	62,846	62,931	66,872	77,414	.....	.....	.....	.....	.....	.....	2,07,690	2,01,180
b.—Licence on trades	1,031	1,103	.....	.....	103	163	.....	.....	.....	.....	.....	.....	1,197	1,366
c.—Tax on persons, according to circumstances and property ... ..	.....	.....	.....	.....	10,300	.....	4,78,146	5,04,548	96,995	96,007	.....	.....	5,76,658	5,97,309
d.—Tax on owners, according to the yearly value of houses and lands owned by them	2,46,176	2,61,790	1,23,430	1,20,123	4,01,316	4,78,060	5,061	.....	.....	.....	37,140	.....	8,54,036	8,90,803
e.—Lighting tax ... ..	.....	.....	32,967	.....	.....	.....	.....	.....	.....	.....	.....	.....	32,967	.....
f.—Tax on carriages and animals	87,671	48,731	11,277	10,695	54,856	50,771	40,884	24,940	1,671	1,748	1,819	.....	1,74,778	1,73,855
g.—Tolls on roads and at ferries	3,038	3,023	.....	.....	10,761	96,010	54,805	53,915	72	500	.....	.....	1,07,623	1,04,546
4. OTHER TAXES—														
a.—Fees on musical processions ... ..	.....	.....	.....	.....	3,735	2,865	.....	.....	.....	.....	.....	.....	2,736	2,865
b.—Latrine fees ... ..	.....	.....	.....	.....	.....	3,001	.....	.....	.....	1,360	.....	.....	.....	3,761
c.—Tax on rice mills ... ..	.....	.....	.....	.....	.....	.....	607	506	.....	.....	.....	.....	607	506
d.—Tax on coal and on brick and lime kilns ... ..	.....	.....	.....	.....	.....	.....	26	435	.....	.....	688	.....	718	436
e.—Fees for keeping pigs and cows ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
f.—Fishery tax ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
g.—Miscellaneous receipts	81,633	86,519	20,021	20,282	2,55,751	2,44,820	1,36,400	1,38,000	14,879	15,343	4,877	.....	5,20,523	5,17,610
h.—Loans ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,400	1,11,921
i.—Deposits and advances	10,301	30,519	500	678	4,300	25,435	2,500	4,000	.....	.....	78	.....	10,000	27,000
Total	5,31,295	4,90,678	2,07,719	2,45,066	9,89,901	12,37,488	7,11,920	7,40,308	1,12,194	1,13,000	23,443	.....	26,19,470	26,48,066

71. It will be seen from the above statement that the total municipal revenue of the province exceeded that of the previous year by Rs. 2,26,190. The increase was shared in by all first class municipalities in the interior of the province, except the suburbs of Calcutta and Howrah and by the second class municipalities, and was distributed as follows :—

	Rs.
In the first class municipalities	2,54,435
In the second class municipalities	47,442
Total amount of increase	3,01,877

72. The following classes of municipal institutions showed a decreased revenue during the year :—

	Rs.
The first class municipality of the Suburbs of Calcutta	40,390
Ditto ditto Howrah	11,729
Unions	126
Stations	23,443
Total amount of decrease	75,687

Deducting the amount of decrease from the total increase, it will be seen that there was a net increase of Rs. 2,26,190 in the municipal revenue of the province over that of the year 1882-83. Part of this is merely nominal being due to the transfer of certain municipalities, unions and stations from one class to another.

73. As regards the various sources from which the municipal revenue is derived, it will be seen that an increase occurred under the following heads:—

HEADS OF RECEIPT.				Amount of increase.
				Ra.
Conservancy cess	...	...	...	3,561
License on trades	...	...	...	109
Tax on persons	...	...	...	18,931
Tax on owners	...	...	...	26,927
Fees on musical processions	...	...	...	120
Latrine fees	...	...	...	3,741
Fishery-tax	...	...	...	85
Miscellaneous	...	...	...	78,557
Loans	...	...	...	1,10,422
Deposits and advances	...	...	...	19,822
Total				2,62,275

On the other hand there was a decrease under the following heads:—

				Ra.
Lighting tax	...	...	...	32,957
Tax on carriages and animals	...	...	...	1,683
Tolls on roads and at ferries	...	...	...	835
Tax on rice stalls	...	...	...	271
Tax on coal and brick and lime kilns	...	...	...	282
Fees for keeping pigs	...	...	...	57
Total				36,085

74. The increase under the head of *Conservancy Cess* occurred chiefly in the Municipalities of Midnapore, Darjeeling, and Naraingunge. There was a slight increase under this head in Howrah, Rampore Beaulah, and Bhagulpore. The increase in Midnapore was due to the introduction of the Latrines Act VI (B.C.) of 1878 to fourteen more mohullahs of the town. Owing to the non-observance of certain formalities, the introduction of the Act in these additional mohullahs was considered to have been illegal, and the Commissioners have been asked to submit an application for the formal extension of part IX of the new Municipal Act III (B.C.) of 1884 to these mohullahs. No explanation of the cause of increase under this head in the Darjeeling Municipality has been given in the annual administration report of the municipality. The increase in Naraingunge was due to the enforcement of the Act for the first time in this municipality during the year. The increase in the cases of the other municipalities was due to the realization of the arrear demands of previous years.

75. The increase under the head of *Tax on persons* was due to the conversion of the stations of Jamalpore and Sahibgunge and the union of Kotchandpore into second class municipalities.

76. The collections under the head of *Tax on owners of houses and lands* showed an increase in the municipalities named in the margin. The increase in Midnapore was due to the realization of the demand for 1882-83 in 1883-84. In Howrah the increase was nominal, the *Lighting rate* having been erroneously credited under this head in the divisional returns submitted by the Commissioner. This accounts also for the non-

exhibition of any receipts under the head of *Lighting tax* in the comparative

1. Midnapore.
2. Howrah.
3. Suburbs of Calcutta.
4. Santipore.
5. Ranaghat.
6. Rampore Beaulah.
7. Darjeeling.
8. Naraingunge.
9. Chittagong town.
10. Chupra.

statement in page 20. In the case of the other municipalities the cause of increase was the collection of outstandings.

77. The following grants were made to municipalities during the year from provincial or local funds:—

Names of municipalities.			Amount of grant.	For what purpose.
			Rs.	
Burdwan	...	...	75,000	For the Burdwan water-works. Rs. 50,000 of this amount was paid by Government, vide Government order No. 686 T—M, dated 26th June 1883.
Darjeeling	...	...	33,850	Rupees 30,000 from Government for the construction of a covered market and a wire tramway, and Rs. 2,850 for completing the flooring and rivetting of the Lochnughur Jhora; and Rs. 1,000 from the Darjeeling Improvement Fund for the liquidation of the Cooch Behar Loan for water-works.
Chittagong Town	...	...	10,000	This grant was made by Government in consequence of a report from a special Committee appointed to consider the needs of the town, and to draw up a comprehensive scheme for the improvement of its sanitary condition. The grant was made for the improvement of roads and bridges.
Gya	...	...	17,132	This grant was made from the Gya Lodging-house Fund. Rs. 5,500 for conservancy and lighting, Rs. 4,100 for the construction of a new hospital building, and Rs. 7,532 for the improvement of drainage.
Poorce	...	...	4,000	This was a grant-in-aid from the Lodging-house Fund for the conservancy of the town.
Lalbagh	...	...	3,600	Granted by Government for the conservancy of the city.
Rungpore	...	...	1,235	This grant was made by Government to meet half the excess expenditure over the estimated cost for the acquisition of land required for improving the drainage of the town.
Sasseram	...	...	3,259	No explanation is given in the Commissioner's report of the purpose for which these grants were made or the sources from which they were made.
Nowadah	...	...	284	

78. During the year the Darjeeling Municipality received a special grant of Rs. 3,750 being the capitalized value of rent of certain locations taken up for public purposes. An advance of Rs. 698 was made by Government to the Bali Municipality to enable the Commissioners to meet current expenses so long as they had no funds of their own. Rs. 298 of this sum was repaid during the year.

79. *Incidence of municipal taxation.*—The incidence of municipal taxation per head of population was eleven annas one pie during the year. The incidence of total municipal income from all sources per head of population was fifteen annas and three pie.

80. *Total sum available.*—The balance at the close of last year as shown in the accounts appended to this report was Rs. 6,86,529, which added to the income of the year 1883-84 gave a total sum of Rs. 35,32,194 available for expenditure. The total expenditure during the year amounted to Rs. 28,01,355, as shown in the statement below, and the balance at the close of the year was Rs. 7,30,839.

81. *Expenditure*.—The following table shows the various heads of expenditure in municipalities and unions during the year :—

Expenditure.

HEADS OF EXPENDITURE.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		Others in the interior of the province.									
	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.
1. General establishment, including salutation charges ...	47,587	49,008	23,525	33,000	80,007	90,005	87,101	97,140	15,840	17,400	2,800	.....	2,07,490	2,33,000
2. Public safety—														
(a)—Establishment and appliances for extinguishing fires ...	13,000	42,550	4,020	2,882	.....	147	1,233	440	.....	.....	.....	.....	13,800	46,750
(b)—Establishment and appliances for lighting ...	31,000	24,050	20,553	31,946	52,111	32,544	12,979	15,514	2,100	2,000	50	.....	1,04,703	1,16,797
(c)—Police and its contingencies ...	53,106	75,000	36,781	53,030	11,204	.....	16,523	400	4,700	124	530	.....	1,40,020	1,05,400
3. Public health—														
(a)—Registration of births and deaths ...	1,325	1,300	.....	.....	867	970	762	810	130	140	.....	.....	2,915	3,500
(b)—Buildings, slaughter-houses, and latrines ...	5,940	3,900	.....	.....	33,778	44,070	16,420	21,000	1,900	2,232	770	.....	58,902	70,315
(c)—Repairs to markets, dispensaries ...	.....	.....	.....	.....	5,097	4,447	2,781	7,530	330	990	81	.....	9,170	13,303
(d)—Maintenance of medical institutions ...	2,907	5,307	4,020	3,705	69,646	79,384	90,020	84,213	5,307	6,107	190	.....	1,03,077	1,75,800
(e)—Vaccination establishment ...	2,530	2,613	750	745	3,250	3,370	2,524	4,274	211	200	84	.....	9,440	11,799
(f)—Waterworks establishment and repairs ...	.....	.....	.....	.....	20,801	2,35,040	12,074	10,140	405	1,331	147	.....	84,117	5,40,800
(g)—Establishment and appliances for watering roads ...	17,080	17,000	9,630	0,624	10,085	20,780	6,824	8,207	80	310	360	.....	52,973	56,710
(h)—Road-cleaning establishment, &c. ...	23,614	23,214	40,970	0,840	84,290	66,251	10,900	20,600	2,407	2,400	900	.....	1,06,625	1,12,000
(i)—Conservancy ...	1,00,002	1,06,044	79,003	73,074	1,50,514	1,06,370	74,845	1,02,414	17,410	18,430	7,017	.....	4,30,024	4,90,120
(j)—Drainage works ...	10,120	8,970	6,780	505	40,219	37,110	51,031	41,700	4,061	10,300	570	.....	1,15,440	96,700
(k)—Other measures—Establishment for markets, slaughter-houses, public gardens, &c. ...	790	400	3,000	437	0,319	7,120	15,977	3,685	00	200	.....	.....	21,822	11,000
4. Public instruction ...	3,000	3,000	1,700	1,707	18,301	26,110	26,635	50,100	4,240	5,230	.....	.....	46,061	57,905
5. Public convenience—														
(a)—Public works, roads, establishment, &c. ...	57,248	1,00,074	9,945	40,004	2,75,510	2,33,125	1,85,407	2,27,021	80,830	10,400	0,000	.....	0,01,020	6,36,070
(b)—Survey of land ...	.....	.....	.....	.....	000	1,147	1,321	2,640	.....	.....	.....	.....	1,917	3,700
(c)—Other charges (printing, rewards, &c.) ...	4,635	5,000	.....	.....	0,500	16,220	10,000	12,640	1,074	1,100	270	.....	27,021	34,000
6. Contribution to local or provincial funds ...	.....	.....	.....	.....	2,300	4,000	6,400	7,000	2,000	2,000	.....	.....	11,800	14,500
7. Debt—														
(a)—Loans, instalments paid during the year ...	.....	.....	.....	.....	16,000	11,340	1,810	6,734	.....	.....	.....	.....	16,000	17,000
(b)—Interest ...	.....	.....	.....	.....	4,007	6,104	1,370	97	.....	.....	.....	.....	6,000	6,300
(c)—Deposits and advances ...	22,250	8,800	.....	.....	6,100	20,610	1,900	3,001	.....	.....	.....	.....	20,364	60,000
8. Miscellaneous ...	15,000	9,000	0,500	0,370	67,600	56,000	24,400	20,000	5,000	5,000	2,300	.....	1,00,000	1,00,000
Total ...	4,88,830	5,00,400	2,07,032	2,44,327	9,17,424	11,04,730	6,02,800	7,04,470	90,340	96,417	21,045	.....	24,40,100	26,01,200

Names of Municipal Institutions.	Amount of increase, Rs.
Suburbs of Calcutta...	50,179
Other first class municipalities...	2,77,908
Second class municipalities...	91,692
Unions...	5,072
Total...	2,97,549
	Amount of decrease, Rs.
Howrah Stations...	22,705
	21,642
Total...	44,347

82. The expenditure amounted to Rs. 28,01,355 against Rs. 24,48,153. The statement in the margin shows the municipal institutions in which there was increased expenditure during the year. There was on the other hand a decrease of Rs. 44,347 in the expenditure of the Howrah Municipality and in that of stations.

53. The heads of charge under which increased expenditure was incurred, and the amount of increase are shown below :—

	Amount of increase, Rs.
Establishment and collection charges	18,838
Establishment and appliances for extinguishing fires	28,370
Establishment and appliances for lighting	10,084
Registration of births and deaths	331
Buildings, slaughter-houses, and latrines	17,513
Repairs to markets, dispensaries	4,112
Maintenance of medical institutions	16,781
Vaccination establishment	2,265
Water-works establishment and repairs	2,12,509
Establishment and appliances for watering roads	3,846
Conservancy	60,312
Public instruction	38,344
Public works—Roads	37,641
Survey of land	1,876
Other charges for securing public convenience	6,789
Contribution to Local or Provincial Funds	2,778
Loans—instalments paid during the year	1,795
Interest	2,228
Deposits and advances	11,955
Total	4,77,837

There was decreased expenditure under the following heads :—

	Amount of decrease, Rs.
Police and its contingencies	43,972
Road cleaning establishment, &c.	46,470
Drainage works	17,699
Other measures for the protection of public health	9,720
Miscellaneous	6,774
Total	1,24,635

84. *Establishment and collection charges.*—From the

	Cost of establishment.				Collection charges.			
	1892-93.	1893-94.	Increase.	Decrease.	1892-93.	1893-94.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
First class municipalities.	1,08,990	1,15,967	5,967	...	51,970	55,256	3,286	...
Second class municipalities.	32,689	38,030	5,341	...	54,412	59,118	4,707	...
Unions	4,172	3,421	...	751	11,668	14,046	2,377	...
Stations	1,773	.....	1,773	...	810	.....	...	810
Total	1,48,624	1,57,408	11,308	2,524	1,18,860	1,28,420	10,570	816

statement in the margin it will be seen that the cost of establishment and collection charges both in first and second class municipalities exceeded that of the previous year by Rs. 19,301. This was due to a great extent to the increase in the number of second class municipalities.

There was a decrease of Rs. 751 in the expenditure under the head of

"Office establishment" in unions, but an increase of Rs. 2,377 under "Collection charges." There was no expenditure against stations, as that class of municipal institutions ceased to exist during the year.

85. *Establishment and appliances for extinguishing fires.*—The expenditure under this head amounted to Rs. 46,729 against Rs. 18,359 in the previous year. The increase in the Suburban Municipality alone amounted to Rs. 29,502. In Howrah the expenditure was less by Rs. 438. There was an increase of Rs. 147 in other first class municipalities and a decrease of Rs. 841 in second class municipalities. The increase in the Suburbs was due to the cause stated in paragraph 79 of the report for 1882-83, viz., increased contributions paid by the municipality on account of the maintenance of the fire-brigade. Act IV (B.C.) of 1883, which repealed the Jute Warehouse and Fire-Brigade Act of 1879, came into force on the 16th May 1883. The Commissioner of Police for the Town of Calcutta has been empowered by this Act to maintain an efficient fire-brigade for the town and suburbs of Calcutta and for the Municipality of Howrah, and for this purpose the Municipal Commissioners have been directed to pay to the Commissioner of Police 80 per cent. of the fees and fines levied under the Act. Under the old Act the payments by the Suburbs on this account were subject to a limit of Rs. 10,000 a year. During the year 1883 there occurred 19 fires in the Suburbs, and the aggregate value of property destroyed in these fires amounted to Rs. 11,689. There were ten fires in Howrah, destroying property to the amount of Rs. 768 only.

86. The expenditure under the head of *lighting* shows an increase of Rs. 10,054 over that of the previous year. The bulk of the increase was incurred in the municipalities of Naraingunge and Pooree. There was also increased expenditure under this head in the Municipalities of Jessore, Darjeeling, Patna, Gya, Mozufferpore, Durbhunga, Arrah, and Monghyr.

87. The expenditure on account of *police* amounted to Rs. 1,05,650 against Rs. 1,49,622 in the previous year, showing a decrease of Rs. 43,972. The municipalities of the Suburbs of Calcutta and Howrah are the only two municipalities, besides Calcutta, which now bear a portion of the cost of the police establishment of the country. The strength of the Suburban Police consisted of 2 Superintendents, 68 subordinate officers, and 654 constables. Among the subordinate officers there were 27 Bengalis and 17 up-countrymen. In the rank of constables there were 64 Bengalis and 573 up-countrymen. The cost of the force, which amounted to Rs. 1,48,558 in 1883, was paid in equal proportions by Government and the municipality after deduction of fees and fines.

88. The Howrah Municipal Police Force consisted of 3 Inspectors, 3 Sub-Inspectors, 14 head-constables, and 325 constables. The total cost of the force, including office establishment and contingencies, amounted to Rs. 44,040. One-fourth of this amount or Rs. 11,010 was paid by Government and three-fourths or Rs. 33,030 were borne by the municipality.

89. *Maintenance of Medical Institutions.*—There was an increase of Rs. 16,781 in the expenditure under this head during the year under report. The increase occurred in all classes of municipalities and unions as shown in the margin. The greater portion of the increase in first class municipalities occurred in the municipalities of the Suburbs of Calcutta, Dacca, Patna, and Pooree. The increase in second class municipalities occurred chiefly in the Presidency and Rajshahye Divisions.

90. *Vaccination.*—The statement below shows the results of vaccine operations carried on during the year in municipalities—

Number of municipalities in which vaccinators were employed.	Number of vaccinators.	NUMBER OF PERSONS VACCINATED.			PERCENTAGE OF SUCCESSFUL CASES.	
		Males.	Female.	Total.	Primary.	Re-vaccination.
146	226	45,526	38,507	78,963	91'80	86'87

91. The Compulsory Vaccination Act V (B.C.) of 1880 was extended to the municipalities named below :—

1. Burdwan.	27. North Barrackpore.
2. Raneesgunge.	28. Naihatti.
3. Culna.	29. Basirhat.
4. Dainhat.	30. Taki.
5. Cutwa.	31. Baduria.
6. Bankura.	32. Goverdanga.
7. Bishenpore.	33. Kishnaghur.
8. Midnapore.	34. Santipore.
9. Khirpai.	35. Ranaghat.
10. Ghatial.	36. Nuddea.
11. Chundrakona.	37. Kushtea.
12. Ramjibunpore.	38. Meherpore.
13. Tumlook.	39. Birnagore.
14. Bhuddeswar.	40. Coomerooly.
15. Bansberia.	41. Jessore.
16. Paldabatty.	42. Moheshpore.
17. Kotrung.	43. Kotechandpore.
18. Serampore.	44. Sathkira.
19. Baranagore.	45. Chanduria.
20. South Suburban.	46. Dehatia.
21. Rajpore.	47. Beriampore.
22. Barripore.	48. Lalbagh.
23. Joynagore.	49. Kandi.
24. South Dum-Dum.	50. Jungipore.
25. North Dum-Dum.	51. Bhagulpore.
26. South Barrackpore.	52. Colgong.

92. The table below shows the number of villages visited by the officers of the Vaccination Department as sanitary inspectors :—

NAMES OF CIRCLES.	By Superintendents.	By Deputy Superintendents.	By Inspectors.	By native Superintendents.	By head vaccinators.	REMARKS.
Metropolitan	358	914	The Superintendent of the Northern Pargunnas Circle being also the Civil Surgeon of the district was unable to perform sanitary inspection work. A separate Superintendent has now been appointed to this circle.
Darjeeling	63	114	111	.....	26
Banchi	592	108	.....	.....	.....
Eastern Bengal	177	45	.....	.....	.....
Southern Pargunnas	300	98	25	.....	24
Bihar	794	
Orissa ... ..	.....	.....	.....	.....	.....
Total	2,553	1,297	136	50	

93. *Water-supply.*—The expenditure under this head was Rs. 2,46,626 against Rs. 34,117 in the previous year. There was no expenditure under this head during the year in the municipalities of Howrah and the Suburbs of Calcutta.

In the other first class municipalities in the interior of the province, the expenditure rose from Rs. 20,891 to Rs. 2,35,049. There was a decrease of Rs. 2,428 in second class municipalities and of Rs. 147 in stations. The unions showed an increase of Rs. 926. The bulk of the increase in first class municipalities occurred in Burdwan, Dacca, and Darjeeling as shown in the margin.

94. During the year under report considerable progress was made in the construction of the Burdwan water-works. The settling tanks, three in number, were completed, the greater portion of the piping was laid down, and the masonry clear-water reservoir and two filter beds were near completion when the year closed.

95. The increase in Dacca was due partly to the repairs of the tunnels and filter-beds and partly to the purchase of lands for the purpose of extending the water-works. With a view to meet the heavy expenditure which the project for extending the supply of pure drinking water throughout the town will involve, the Commissioners obtained the sanction of Government to draw Rs. 50,000 from the Water-works Maintenance Fund, and to raise a loan of Rs. 50,000 in the open market. The sum of Rs. 50,000 which has been borrowed from the Maintenance Fund was the gift of Nawab Abdool Gunny, C.S.I., of

Dacca. During the year Nawab Ashan Ullah, the son of the former nobleman, granted a sum of Rs. 11,000 to the Commissioners to extend the water-supply to a portion of the town in commemoration of the visit of His Royal Highness the Duke of Connaught to this country.

96. The increase in Darjeeling was owing to the extension of the water service to the Tumsang and Bhootea bustees, to the native town, and to the slaughter-house. Three additional *ghoras* or springs were connected with the main pipes from Senchal, by which the daily supply of water has been raised from 69,500 to 75,000 gallons. Eight additional hydrants were provided, and an auxiliary line of pipes was laid to guard against damage to the main pipes during the rains.

97. The scheme for supplying the municipality of Howrah and the other riparian towns lying between Serampore and Howrah, referred to in paragraph 94 of the report for 1882-83, made no advance during the year, owing to the question of ways and means not having been settled yet.

98. The question of the extension of the Calcutta water-supply system to the Suburbs engaged the careful attention of Government during the year. One of the great difficulties in the way of the Suburban Commissioners has been removed by the Government agreeing to relieve them of three-fourths of the police charges from the beginning of the current financial year. A Bill to give effect to the scheme and to authorize the Commissioners to levy a water-rate is now before the Legislative Council.

99. In August 1883 when the Lieutenant-Governor visited the town of Hooghly, the Municipal Commissioners presented a memorial to him in which they asked the help of Government in providing a supply of filtered water for that town. It appears that the idea of a water-supply for Hooghly was taken from the arrangements made on the opposite side of the river for the supply of filtered water to the large body of workmen engaged upon the Hooghly railway bridge works. It was reported that the arrangements there were entirely successful and greatly conducive to the health of the workmen. An officer of the Public Works Department was deputed to prepare a scheme and to frame estimates of the cost. A preliminary estimate amounting to Rs. 1,80,000 was prepared by him, but before he could submit his final report he died. Since the close of the year the Commissioners have applied for the services of another engineer to complete the scheme, and the Executive Engineer of the Burdwan Division has been instructed to undertake the duty.

100. The Bhagulpore water-works scheme made little progress during the year in consequence of the impossibility of raising the necessary funds. Since the close of the year, however, the Lieutenant-Governor has agreed to have the works carried out by Government, the services of the officers of the Public Works Department being given free of cost. The works are now in progress, and will, it is hoped, be completed, or nearly so, before the 31st March next.

101. The water-supply of the municipalities in the eastern districts of Bengal is chiefly drawn from rivers, and is fairly good.

Class of institution.	Amount of increase. Rs.
First class municipality of the Suburbs of Calcutta	6,282
Other first class municipalities in the interior of the province	88,452
Second class municipalities	27,563
Unions	1,011
Total	79,314
Rs.	
Deduct amount of decrease in—	
Howrah	5,985
Stations	7,017
Net increase	60,312

102. *Conservancy and Bustee Improvement.*—The expenditure under this head shows an increase of Rs. 60,312 over that of the previous year. The increase took place in all classes of municipalities except Howrah and in unions, as shown in the margin.

103. The conservancy provisions contained in Part VII of the Municipal Act, V (B.C.) of 1876, or portions of them, were extended during the year to the municipalities of—

Baidabatty,
Jessore,
Serajunge,
Meherpore,
Burrisal,

Jamalporo, in the District of
Monghyr,
Cuttack, and
Hazaribagh.

104. Part IX of the Act regarding the

NATURE OF SHOPS OR STALLS.	Rate to be levied on each.	Period.
	Ra. A. P.	
Shops for the sale of fish	0 0 3	per diem.
Ditto ditto meat	0 0 3	"
Ditto ditto fruit	0 0 3	"
Ditto ditto vegetables	0 0 3	"
Ditto ditto spices	0 0 3	"
Ditto ditto grain	0 0 6	"
Ditto ditto alum, &c.	0 0 6	"
Ditto ditto pattua	0 0 3	"
Ditto ditto cloth	0 0 6	"
Ditto ditto brass pots	0 0 6	"
Ditto ditto butter	0 0 6	"
Ditto ditto ghee	0 0 6	"
Each room in the public building	1 0 0	per mensem, or Ra. 10 a year.
" stall	0 8 0	per mensem, or Ra. 6 a year.

establishment and regulation of markets was extended to the municipalities of Naraingunge, Burdwan, and Patna.

105. During the year sanction was given under paragraph 2, section 300 of Act V (B.C.) of 1876, to the Commissioners of the Hajepore Municipality in the district of Mozufferpore to charge fees at the scale given in the margin for the use of shops and stalls in the municipal market in that town.

106. Bye-laws were framed by the Municipal Commissioners and confirmed by the Lieutenant Governor for the follow-

ing municipalities:—

- | | |
|-------------------------|---------------------|
| 1. Suburbs of Calcutta. | 4. Rampore Beaulah. |
| 2. Kishnaghur. | 5. Darjeeling. |
| 3. Berhampore. | 6. Furreedpore. |
| 7. Bhagulpore. | |

107. During the year Act VI (B.C.) of 1878, which provides for the cleansing of all private and public latrines within first class municipalities, was extended to certain additional portions of Howrah, to certain mohallahs of the Hooghly and Chinsurah and the Rampore Beaulah Municipalities, and to Patna. The scale of house-service fees in the Commillah Municipality was reduced from 8 to 6 per cent. on the annual valuation of holdings from the beginning of the year 1883-84. Revised scales of fees were sanctioned for the municipalities of the Suburbs of Calcutta and Kishnaghur, and the limits of operation of the Act in the former municipality was curtailed by the exclusion of rural tracts. The Act was withdrawn from the town of Purneah.

108. The statement in Appendix B shows the strength of the conservancy and latrine establishments employed during the year 1883-84 in the first and second class municipalities in the province. In the matter of the improvement of *bustees* very little progress was made in the Suburbs during the year. The projects for improving the *Woolfubagan* and *Gungaram bustees* to which reference was made in paragraph 99 of the report for 1882-83 were not carried out. The Engineer's estimates were found faulty and unreliable, and he was severely censured. Subsequently, the Engineer resigned the service of the municipality, and the work of framing proper and correct estimates after actual measurements was entrusted to the ward overseer. The question of improving the *Kalighat bustee* or blocks of huts surrounding and abutting on the temple of *Kali* was before the Commissioners since the year 1880, but beyond having the temple-yard paved and the *kunds* or sacred tank on the east of the temple cleaned out and repaired nothing has up to this time been done to improve the *bustee*.

109. In the Howrah Municipality the *bustees* marginally noted, covering an

Kasoodanga.	Gitan Bagan.
Banetolla.	Golabara.
Chowdry Bagan.	Tikaparran, and
Dussanee Bagan.	

area of 170 bighas of land, were inspected by a sub-committee of the Commissioners, and notices were issued under section 265 of the Act, after proper medical enquiry, to the owners to drain and other-

wise improve them. The action of the Commissioners however has been in some degree fettered by a decision of the High Court in the case of Baboo Gobindo Lal Seal and others *versus* the municipality of Howrah. In this case the plaintiffs were owners of a *bustee* called Bagdiparran, which was in so insanitary a condition as to be highly prejudicial to the health of the inhabitants. The Municipal Commissioners on the report of the Sanitary Commissioner for Bengal and the Civil Surgeon of Howrah called upon the owners by notices under section 265 of Act V (B.C.) of 1876 to carry out the recommendations of the medical inspectors

Parts of these orders were complied with, but the owners refused to carry out the order to widen the lane running through the *bustee*, and the Municipal Commissioners finding them contumacious proceeded to do the work themselves, and to recover the cost from the plaintiffs, who thereupon instituted suits against the Commissioners in the Court of the Judge of Hooghly. The decision of the Judge was in favour of the municipality, but the plaintiffs appealed to the High Court and succeeded in having the judgment of the lower court reversed.

110. In the Serampore Municipality, the Rishra *bustee*, which belongs to Government and which was in an insanitary condition, was leased to the owners of the Hastings Jute Mills, who improved it considerably during the year by levelling the ground, constructing long lines of huts for their workmen with open compounds and broad roads, and providing suitable latrines and good tanks. The Champdani *bustee*, which was in a very filthy state and where cholera prevailed severely in 1882, having been accidentally burnt, was improved by the manager of the mill situated in the *bustee*, who has also constructed a covered reservoir in which the condensed water of the mill is filtered, and then supplied to the workmen.

111. The following table shows the proportion of total income spent under the head of "Public Health" in the municipalities of the different divisions during the year 1883-84:—

DIVISIONS.	In the first class municipalities.	In the second class municipalities.	In unions.	In all classes of municipalities taken together.
Burdwan	58'3	36'1	23'7	34'3
Presidency	36'5	33'1	22'7	27'7
Rajshahye	40'4	48'7	51'7	50'1
Dacca	61'5	82'9	29'5	55'9
Chittagong	41'0	38'0	.....	41'8
Patna	45'9	46'1	48'3	46'3
Bhawalpore	37'9	47'5	37'9	39'5
Orissa	07'5	39'5	.....	46'9
Chota Nagpore ... ..	.....	61'4	37'5	53'0
Percentage of expenditure on "public health" in each class of municipalities in the province	44'1	40'1	36'7	40'5

112. *Public Instruction.*—The amount spent on education by municipalities in these provinces during the year 1883-84 was Rs. 87,305 against Rs. 48,961 in the previous year. The increase occurred in the first and second class municipalities, except Howrah and the Suburbs of Calcutta, and in Unions. The statement below shows the classes of institutions to which municipal support was given:—

CLASSES OF INSTITUTIONS.	Government institutions.		Institutions under public management maintained by municipal boards.		Institutions under private management maintained by municipal boards.	
	Amount of municipal grant.		Amount of municipal grant.		Amount of municipal grant.	
	Rs.		Rs.		Rs.	
<i>Secondary Education.</i>						
<i>For boys—</i>						
High English schools	...	9,673	971	17,484		
Middle do. do.	...	600	345	12,964		
Do. vernacular do.	...	1,680	2,252	5,837		
<i>For girls—</i>						
Middle English schools	180		
Do. vernacular do.	269		

CLASSES OF INSTITUTIONS.	Government institutions.		Institutions under public management maintained by municipal bodies.		Institutions under private management.	
	Amount of municipal grant.		Amount of municipal grant.		Amount of municipal grant.	
	Rs.		Rs.		Rs.	
<i>Primary Education.</i>						
For boys—						
Upper primary vernacular schools	90		3,307	
Lower do. do. do.	60		6,596	
For girls—						
Upper primary vernacular schools		2,221	
Lower do. do. do.	820		1,728	
<i>Special Education.</i>						
Engineering and surveying schools	304		.....
Other schools for special instruction		60	
	*					
Total	...	11,953	4,842		50,646	

113. The statement in Appendix C shows the number of schools situated within the first and second class municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each municipality in 1883-84.

114. *Sanitation and drainage.*—The expenditure under this head shows a decrease of Rs. 17,699 from that of the previous year. The decrease took place in the classes of municipalities noted below:—

	Amount of decrease.
	Rs.
First class municipality of the Suburbs of Calcutta	... 4,160
Ditto ditto of Howrah	... 6,195
Other first class municipalities in the interior	... 3,108
Second class municipalities	... 9,013
Stations	... 576
Total	... 23,942

There was an increase of Rs. 6,243 under this head in Unions.

115. The scheme for draining the town of Gya, which commenced with great promise, was brought to a standstill during the year by the discovery of errors in the levels, and a systematic survey and taking of levels in detail are reported to be now necessary before any further progress can be made in this work. A proposal for improving the drainage system of the town of Mozufferpore was under the consideration of the Commissioners during the year, and levels of the drains were taken for the purpose.

116. During the year 1883 the Sanitary Commissioner visited the municipalities named in the margin, and forwarded reports of inspections to the Municipal Commissioners. Of the towns visited during the year, the condition of Howrah, Serampore, and Darjeeling is reported to have been fairly satisfactory.

By Dr. de Foback.

- | | |
|---------------|----------------|
| 1. Howrah. | 4. Arrah. |
| 2. Serampore. | 5. Patna. |
| 3. Buxar. | 6. Darjeeling. |

By Dr. Wood, Deputy Sanitary Commissioner, Darjeeling Circle.

- | | |
|-----------------|---------------|
| 1. Jalpaiguroo. | 2. Sherepore. |
|-----------------|---------------|

117. *Public convenience*.—The expenditure under this head amounted to Rs. 6,76,486 against Rs. 6,30,180 in the previous year. There was increased expenditure in the

	Amount of increase, Rs.
Suburbs of Calcutta	18,882
Howrah	40,721
Second class municipalities...	36,629
Total	90,732

	Amount of decrease, Rs.
Other first class municipali- ties	25,305
Unions	2,155
Stations	6,995
Total	44,426
Net increase	46,306

Rs. 6,76,486 against Rs. 6,30,180 in the previous year. There was increased expenditure in the municipalities of the Suburbs of Calcutta and Howrah and in second class municipalities, and decreased expenditure in the other first class municipalities in the interior and in unions and stations. The table in the margin shows in detail the amount of increase and decrease in the various classes of institutions.

118. Under the provisions of section 32 of the Bengal Municipal Act, 1876, the Armstrong road in the Pooree municipality and a portion of the Kumtowl road in the Durbhunga municipality were transferred to the charge of District Road Committees.

119. The success of tramways in Calcutta created a desire in the inhabitants of important mofussil towns, such as Patna, Howrah, and other places, to have similar facilities for quick locomotion in their towns also; but as Act I (B.C.) of 1880 was a special Act passed for Calcutta and the Suburbs, a general Act applicable to all the territories under the Government of Bengal was passed during the year. Soon after the passing of this Act an application was received from Mr. Gilbert Finlayson of Bankipore, contractor, for the construction of a line of tramway in the city of Patna. The application received the sanction of the Lieutenant-Governor on the 28th January 1884, and the articles of agreement entered into between Mr. Finlayson and the Municipal Commissioners of Patna were published in the *Calcutta Gazette* of the 30th idem. Endeavours were made to raise a Company to work the concession, but they have unfortunately been so far unsuccessful.

120. The completion and opening of the line of tramway across the Calcutta maidan, from the Kidderpore bridge to Dhurumtollah, raised the question whether the provisions of Act I (B.C.) of 1880, or those of Act III (B.C.) of 1883, would govern the working of this line. It was manifest that Act I of 1880 could not properly apply to this new line, as it only contemplated the construction of tramways by routes lying within the jurisdiction of the two municipalities of Calcutta and the Suburbs respectively, and it was not intended that its provisions should apply to any part of the province which lay outside the jurisdictions of the Calcutta Corporation or the Municipal Commissioners for the Suburbs. The maidan being outside the jurisdiction of both these municipalities, the provisions of the Calcutta Tramways Act, 1880, could not apply to the line of tramway between Dhurumtollah and Kidderpore bridge. The construction of the line might have been governed by the provisions of the Bengal Tramways Act, III (B.C.) of 1883, which applies to all tramways not under Act I (B.C.) of 1880, but it was found to be inconvenient for administrative purposes that the former Act should apply to the maidan, which was really, though not technically, a part of Calcutta, and there was the further difficulty that the Kidderpore-Dhurumtollah Tramway had actually been constructed and opened for traffic without the issue of any order under section 5 of the Act, and without making any agreement. The Act did not provide for the issue of an order in respect of a tramway which was already constructed. Under these circumstances, it was considered desirable to pass a short Act amending Act I (B.C.) of 1880, and providing—

- (1) that for the purposes of the Act, the Maidan, Fort, &c., shall be considered to be part of Calcutta; and
- (2) that in respect of the area so included, the Government of Bengal shall exercise all the functions which are vested by the Act in the Corporation of Calcutta and the Suburban Municipal Commissioners respectively.

The Act was passed since the close of the year and has become law as Act II (B.C.) of 1884.

121. It was a subject of frequent complaints by visitors and residents of Darjeeling that there was no rule or law by which the *porters* and *dandewallahs* in that station could be controlled. To supply this want Act V (B.C.) of 1883 was passed during the year, and extended to the Darjeeling Municipality with effect from the 15th June 1883.

122. *Loans contracted by Municipalities.*—The following statements show the loans that have been obtained by municipalities, including the Corporation of Calcutta, from Government, and also those raised by them with the sanction of Government under the Local Authorities Loan Act, 1879.

Statement of Special Loans made to Municipalities in Bengal during the year 1883-84.

Corporations receiving loan.	Amount of loan sanctioned.	Rate of interest.	Number and date of orders authorizing the loan.	Balance of last year.	Amount advanced during the year.	Total.	Amount repaid.	Balance of loan at close of year.	Amount of interest received and credited to account.
(1) Loans to President Corporation— Calcutta Municipality	Rs. A. P. 78,31,100 10 8	4½ per cent.	Government of India, Financial Department, No. 131, dated 17th April 1879	Rs. A. P. 72,64,423 8 10	.....	72,64,423 8 10	Rs. A. P. 1,37,283 13 0	Rs. A. P. 71,27,139 13 10	Rs. A. P. 8,37,283 9 8
			Total	72,64,423 8 10	.....	72,64,423 8 10	1,37,283 13 0	71,27,139 13 10	8,37,283 9 8
(2) Loans to Municipalities— Burdwan Municipality	40,000 0 0	"	Government of Bengal, No. 908, dated 14th February 1873	2,000 10 7	.....	2,000 10 7	2,000 10 7	.....	78 0 8
Arish Municipality	6,100 0 0	4½ "	Government of Bengal, No. 3665, dated 21st December 1879	1,250 0 0	.....	1,250 0 0	610 0 0	610 0 0	61 13 1
Darjeeling Municipality	40,000 0 0	4½ "	Government of India, Financial Department, No. 304, dated 17th February 1881	38,744 11 0	.....	38,744 11 0	1,415 4 6	36,328 6 7	1,688 14 7
			Total	40,325 5 7	.....	40,325 5 7	4,025 5 7	36,300 0 7	1,770 11 1
(4) Loans to District and other Local Authorities— Canning Municipality	4,50,000 0 0	.....	Government of India, Financial Department, No. 1281, dated 16th March 1881	4,61,100 0 0	.....	4,61,100 0 0	.....	4,61,100 0 0	.....
			Total	4,61,100 0 0	.....	4,61,100 0 0	.....	4,61,100 0 0	.....
			GRAND TOTAL	71,66,948 14 3	.....	71,66,948 14 3	1,41,857 11 0	68,24,131 3 3	8,46,860 12 1

Statement of Special Loans obtained by Municipalities outside Government Account for 1883-84.

Corporations receiving loan.	Date of order authorizing loan.	Amount of loan sanctioned.	Rate of interest.	Balance of loan of last year.	Amount of loan raised during the year.	Total.	Amount repaid.	Balance of loan at close of the year.	Amount of interest due.	Amount of interest paid.	Amount paid into sinking fund, say, up to the March 1884.
Darjeeling Municipality	26th May 1879, 17th June 1880, and 18th December 1882	Rs. 60,000	6 per cent.	42,000	18,000	60,000	3,500	56,500	2,546 9 3	2,546 9 3	Rs. A. P.
Caldwell Municipality.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Loans with 5 per cent. Reserve Fund ..	.....	{ 54,00,000 15,00,000	5 per cent.	62,00,000	.....	62,00,000	.....	62,00,000	.....	.....	(a) 14,00,000 0 (b) 50,000 0 (c) 50,000 0
Loans with 1 per cent. Reserve Fund ..	17th May 1883, 18th February 1883, and 11th June 1883	{ 8,00,000 3,00,000 2,00,000	4 per cent.	8,00,000	97,500	10,48,500	.....	10,48,500	6,71,886 0 0	(a) 4,71,886 0 0	{ (b) 8,000 0 (c) 117 5 7 (d) 258 6 2
Burdwan Municipality	26th February 1883	1,00,000	5 per cent.	.....	1,00,000	1,00,000	.....	1,00,000	3,000 14 2	3,248 2 5	.....
Total	.....	83,00,000	.....	70,00,100	2,07,500	82,07,600	3,500	81,57,100	1,75,552 14 6	6,75,025 3 7	Rs. A. P.

(a) Of this Rs. 4,65,000 were drawn by the debenture-holders, leaving a balance of Rs. 25,100.

(b) Balance of the loan.

(c) Cash at the Bank of Bengal.

(d) Cash in the hands of the municipality.

123. *Working of the Pilgrims' Lodging-House Act IV (B.C.) of 1871.*—This Act as amended by Act II (B.C.) of 1879 was in force during the year in the towns of Pooree, Gya, Deoghur, Oolooberiah in the district of Howrah, Raneogunge in Burdwan, and Danton and Garbetta in the district of Midnapore.

124. In Pooree 5,821 Houses affording accommodation for 7,788 lodgers were registered during the year under 226 licenses. The receipts from fees and fines amounted to Rs. 4,580, and there was an opening balance of Rs. 3,903. The total amount available for expenditure was therefore Rs. 8,483. The charges under all heads, including the sum of Rs. 4,000 which the Committee made over to the municipality for purposes of conservancy and sanitation, amounted to Rs. 7,042. The total number of prosecutions instituted under the Act was 74 against 22 in the preceding year. Convictions were obtained in 55 cases, in 15 cases the defendants were acquitted, and 4 cases were pending at the close of the year. The fines realized amounted to Rs. 463-8. The pilgrim hospital at Pipili is the only dispensary now maintained from the Lodging-House Fund. The dispensary at Pooree was maintained by the municipality. During the year the Pipili Dispensary gave relief to 113 indoor patients and 1,688 out-patients. The cost to the Lodging House-Fund for the support of the institution amounted to Rs. 778-12-7. The amount of the Government contribution was Rs. 303-6. The cost of dieting each indoor patient was one anna six pies. Two vaccinators at Rs. 10 each per mensem were entertained from the fund for a period of three months to carry on vaccination in the town of Pooree. The inspection of the lodging-houses was conducted by the Health Officer with the assistance of a mohurir of his office during the four principal festivals of the Rutchjatra, Doljatra, and Panchak and Makarjstras, when the influx of pilgrims into the town was great. The inspection of the inside of the temple was made by the Hindoo members of a sub-committee appointed for the purpose.

125. In Gya 452 licenses were issued during the year for the accommodation of 15,558 lodgers against 528 licenses issued during the preceding year for 19,204 pilgrims. The decrease was due to the inauspicious character of the year and insufficient rainfall, which compelled the agricultural classes of Bengal and the Upper Provinces to remain at their homes. The receipts of the fund, including a balance of Rs. 7,592, which remained at the close of the previous year, amounted to Rs. 19,470. The total expenditure of the year was Rs. 18,665. Twenty-one certificates under section 6 of Act IV (B.C.) of 1871 were granted against 56 in the previous year. The decrease is reported to be due to the fact that almost all the houses in the town, in which pilgrims are lodged, have already been certified as fit to be lodging-houses. There were 23 prosecutions instituted during the year and fines amounting to Rs. 121-8 were realized. The Committee of the Lodging-House fund contributed a sum of Rs. 17,132 to the municipality for drainage and conservancy of the town and for the construction of a new pilgrim hospital. Two licenses were withdrawn during the year under section 20 of the Act for failure on the part of the owners to keep their houses in proper repair. The health of the pilgrims was comparatively good, and there was no epidemic outbreak of cholera or small-pox. The few cases of cholera which came under notice were personally visited by the Health Officer, Dr. Macleod, and under his instructions sulphur fumigation was enforced. The Committee consisted of three official and three non-official members. They met only twice during the year, and closed it with a balance of Rs. 805 in hand.

126. In Deoghur 137 licenses were issued against 128 in the previous year. The receipts of the fund, including a balance of Rs. 647, amounted to Rs. 1,234 and the expenditure to Rs. 633. A sum of Rs. 350 was spent in improving the water-supply of the town, and Rs. 210 were made over to the municipality for purposes of conservancy and medical charity. The fund was administered during the year by a Committee consisting of two official and three non-official members with the sub-divisional officer as Chairman. They held five meetings.

127. In Oolooberiah there were 40 applications received during the year for licenses, but in two cases they were refused, as the applicants were reported by the Health Officer not to have had sufficient accommodation in

their lodging-houses, which were ill-ventilated and otherwise unfit for the reception of lodgers. In another case the applicant failed to take out the license on payment of the prescribed fees. The actual number of licenses issued during the year was therefore 37. The total receipts of the fund, including the balance of Rs. 14, which remained at the close of 1882-83, amounted to Rs. 522. The expenditure amounted to Rs. 377, leaving a balance of Rs. 145.* The Commissioner of the Burdwan Division inspected the town in November 1883, and reported that he was pleased with the improvement that had taken place since the introduction of the Act. During the year an attempt was made by some of the lodging-house keepers at Colcoberiah to evade the law as regards the taking out of licenses by keeping lodgers during the day only, and sending them away at sunset. Section 7 of Act IV of 1871 prescribed that the owner of any house not licensed as a lodging-house under the Act, who shall receive any lodger in such house shall be punished with a fine of Rs. 2 for every lodger for each night during any part of which such lodger shall be an inmate of such house. To guard against evasions of this kind, the Act was amended during the year, and owners of lodging-houses are now required to take out licenses whether they accommodate lodgers by day or by night. The Amending Act was passed by the Bengal Legislative Council on the 29th January 1884, and is numbered I of 1884. It received the assent of the Governor-General on the 1st March 1884.

128. No report of the working of the Act has been received from Raneegungo and Garbetta for 1883-84, as it was not in force in these towns throughout the year. In Danton the operation of the Act has been suspended pending the introduction of the local self-government measure, as the income likely to be raised under the Act would be too small to bear the cost of improvements in the water-supply and sanitary condition of the town.

129. *Liberality of private gentlemen.*—The liberality of Mr. Dear, of Monghyr, in bearing the whole cost of a building for the Monghyr Hospital was noticed in paragraph 86 of the report for 1882-83. During the year under report that gentleman gave another instance of his generosity by offering to build at his own cost a clock tower to the Fort of Monghyr. The plans and estimates of the work were prepared by the local engineering officers of Government, and approved by the Public Works Department. The building is now in course of construction.

130. Rajah Surjya Kantha Acharjea Chowdhry Bahadoor of Mooktagacha, in the district of Mymensingh, proposed on the occasion of his investiture with the title of "Rajah Bahadoor" to devote a sum of Rs. 20,000 for the building of a Town Hall at Nussirabad, the chief town of the district, and with this view he deposited during the year in the local treasury Rs. 10,000 in the name of the Magistrate of the district.

131. During the year another native nobleman, Kumar Girija Nath Roy, of Dinagopore, offered to spend the sum of Rs. 20,000 for extending the drainage scheme throughout the whole of the town.

I have the honour to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

APPENDIX A.

Statement showing the number of Carriages, Horses, and other Animals kept during the year 1883-84 in Municipalities in Bengal.

NAMES OF MUNICIPALITIES.	Number of four-wheeled carriages drawn by two horses.	Number of four-wheeled carriages drawn by one horse or a pair of ponies.	Number of two-wheeled carriages.	Number of horses.	Number of ponies.	Number of mules.	Number of donkeys.	Number of elephants.	Number of camels.	Number of carts.
First Class Municipalities.										
1. Burdwan	30	76	21	58	127			10	8	486
2. Widespur				Not stated in the report.						
3. Hooghly and Chinsurah.				Not given in the report.						
4. Serampore				Not stated in the report of the municipality.						
5. Hilerpara	3	52	64	213	727	9				89
6. Howrah	11	82	149	2,746	3,396					
7. Suburban	987	2,417								
8. Krishanagar				Not stated in the report.						
9. Santipore				Tax on carriages and horses is not in force in this municipality.						
10. Ranaghat				Not stated in the report of the municipality.						
11. Jessore				Details not given in the report of the municipality.						
12. Barpara Baulah		912			118					864
13. Darjeeling										
14. Dacca		543			1,451					310
15. Naraingunge				Tax not in force in this municipality.						
16. Chittagong		44	30	30	90					297
17. Comillah				Tax not in force.						
18. Patna		47	276	53	400	197		3		548 oxen 470 carts.
19. Gya		327			789					1,280
20. Arrah				Tax not in force.						
21. Mouafferpore				Tax not in force.						
22. Darbhanga		9	8	15	56	44				
23. Chuprah				No tax is levied in this municipality on carriages, horses, or carts.						
24. Monghyr		138			290					1,081
25. Bhawalpur		202			317					1,053
26. Purneah		126			308					1,100
27. Feroze				The provisions of the Municipal Act regarding the taxing of carriages and animals, and the registration of carts, are not in force in this municipality.						
Second Class Municipalities.										
1. Culma										557
2. Cutwa										297
3. Dainhat										
4. Baranunge										467
5. Bankora										
6. Bishonook										
7. Boreo										
8. Tuniook										
9. Ghatal										
10. Chunderkona										
11. Ramjibpur										
12. Kharpya										
13. Sasabornah										
14. Haidyabaty										1,335
15. Bhudramour										593
16. Korum										68
17. Baranagar				The Suburban Municipality collects the carriage and horse tax and cart registration fees for this municipality.						
18. South Suburban		118			194					35
19. Balpara		54			80					279
20. Baripore		55			65					370
21. Joynapore		20								78
22. South Dum-Dum		113			248					1,058
23. North Dum-Dum		25			44					2,040
24. South Barrackpore		90			184					464
25. North Barrackpore		23			16					127
26. Baranag		29			65					5,485
27. Nalhat										680
28. Baidhat										1,000
29. Taki										75
30. Baduria										1,016
31. Gowardanga										680
32. Nuddea										
33. Kuchua										508
34. Ocomerally					6					120
35. Moherpore										77
36. Moherpore										
37. Birganore										128
38. Bakhira										1,361
39. Chandaria										
40. Debbatia										

Carts which ply in this municipality are registered in Calcutta.

**Statement showing the number of Carriages, Horses, and other Animals kept during the year
1883-84 in Municipalities in Bengal—continued.**

NAME OF MUNICIPALITIES	Number of four wheeled carriages drawn by two horses.	Number of four wheeled carriages drawn by one horse, or a pair of ponies.	Number of two wheeled carriages.	Number of horses.	Number of ponies.	Number of mules.	Number of donkeys.	Number of elephants.	Number of camels.	Number of carts registered.
<i>Barred Class Municipalities—continued</i>										
41. Berhampore										114
42. Lalbigh										708
43. Jaunpur										865
44. Bandi										547
45. Dinapore	28					80				265
46. Natore						25				3,018
47. Panna	1					23				20
48. Barainge						169				107
49. Bagn										
50. Sherepore										
51. Ranepore	65					101				
52. Kusrong										
53. Furrudpore										
54. Gauda										
55. Madarpore										
56. Burrial	17					45				
57. Nalchitti										
58. Jalakuti										
59. Nasirabad										
60. Muktagacha										
61. Jamshore										
62. Sherepore										
63. Kishoregunge										
64. Basirpore										
65. Cox's Bazar										
66. Brahmanbaria										
67. Nakhali										
68. Darg										
69. Jhark										
70. Jaldapora										
71. Buxar										
72. Roomroon										
73. Raseerat										
74. Bhubouah										
75. Hajepore										
76. Laigunge										
77. Bitemarhi										
78. Koserai										
79. Madhubani										
80. Berhampore										
81. Sown										
82. Notihari										
83. Botiah										
84. Jamalpore										
85. Calcutta										
86. Calcutta										
87. Old Madah										
88. Dooghur										
89. Bahadurpore										
90. Cuttack with Cantonment	217					356				
91. Khandrapore										
92. Jaipore										
93. Baisore										
94. Hazaribagh	46									
95. Chattri										
96. Chhat										
97. Ranches										
98. Purulia										
99. Chyabasa										

Number of carriages and animals taxed not stated in Commissioner's report.

Tax not in force.

Statement showing the strength of the Conservancy and Latrine Establishments employed during the year 1883-84 in the various municipalities in Bengal—continued.

NAME OF MUNICIPALITY.	Inspectors.	Overseers.	Assessors.	Janitors.	Drainers.	Porters.	Sanitary police.	Coolies.	Brushers.	Do men.	Meklers.	Carters.	Washbarrowmen.	Stable servants.	Mistakes.	Number of ponies, bullocks, &c.	Number of carts.	Washbarrows.	Number of public latrines and urinals.
<i>Second class municipalities—concluded.</i>																			
62. Jamalpara
63. Shropore
64. Kumbhargunge
65. Baidypara
66. Cox's Bazar
67. Brahmanbariah
68. Koskhally
69. Barch
70. Bohar
71. Jagdispore
72. Buzar
73. Doodhman
74. Bazar
75. Bhudoban
76. Rajepore
77. Lalpore
78. Nilamuri
79. Rosera
80. Bindubani
81. Revilpore
82. Bawal
83. Muthari
84. Botnah
85. Chitpore
86. Impish Bazar
87. Old Maidah
88. Bochar
89. Outpost with Outpostment
90. Kondrapara
91. Jalpore
92. Balasore
93. Tamarabagh
94. Chuttra
95. Katak
96. Bancha
97. Parula
98. Chyolam

Not stated in Commissioner's report.

Not stated.

Not stated in Deputy Commissioner's report.

APPENDIX C.

Statement showing the number of Schools situated within the first and second class Municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each Municipality in 1883-84.

1	2	3	4	5	6
NAMES OF MUNICIPALITIES.	Number of English schools.	Number of vernacular schools.	Number of pupils attending them.	Amount of contribution made by the municipality.	REMARKS.
<i>First class municipalities.</i>				Rs.	
1. Burdwan	2	2	.....	4,916	Of the vernacular schools, one is a girls' school. The Maharajah of Burdwan maintains a college in which education is given free of charge.
2. Midnapore ... ..	.....	.....	.....	.....	The municipality contributed Rs. 10 per mensem towards the salary of the gymnastic teacher of the Midnapore College, Rs. 10 per mensem to the girls' school, and Rs. 2 to the night school. No detailed statistics given in the report.
3. Hooghly and Chinsurah ...	7	39	2,942	823	Of the vernacular schools, there were five separate schools with 21 pupils, and seven girls' schools with 275 pupils.
4. Serampore	3	12	1,108	760	Among the number of vernacular schools, there were four female schools and one infant school.
5. Uttarpara	1	5	649	167	Among the number of vernacular schools, there was one girl's school with 72 pupils.
6. Howrah	8	28	407	1,767	There were five female schools in the town.
7. Suburra ... ..	.....	61	2,973	2,000	Of these nine were girls' schools with an attendance of 422 pupils.
8. Kidanaghar	4	6	893	.....	The municipality contributed nothing towards the support of education.
9. Santipore	2	12	241	3,826	One higher class English school is entirely supported by the municipality. The figures in column 4 refer to the municipal school only. The statistics of the others were not given.
10. Ranaghat	1	4	546	300	Of the vernacular schools one is a girls' school with 50 pupils.
11. Jangra ... ..	.....	3	77	120	One is a girls' school with 26 pupils.
12. Ranpore Basantah ... ..	.....	3	113	101	
13. Darjeling	4	1	201	308	Besides these five schools, there are four other schools within the municipality, viz., the Saint Paul's school, the Saint Joseph's Seminary, the Convent school, and the Dargeling Girls' school. The returns from these schools are not submitted to the Deputy Commissioner's office.
14. Dacca	16	.....	3,400	600	This amount was contributed by the municipality for the support of the Dacca model school.
15. Narailgunge	3	.....	160	816	
16. Chittagong	5	7	Not stated in the report.	3,769	There are two madrasahs, one normal school, one girls' school, and one Sanskrit tal in Chittagong.
17. Comillah ... ..	.....	.....	.....	.....	The municipality did not contribute anything towards education during the year.
18. Paima	3	3	.....	186	Among the number of vernacular schools, one is a girls' school and another a madrasah.
19. Gya	2	.....	462	400	The municipality contributed Rs. 300 to the Gya Sanskrit Madrasah's school and Rs. 100 to the Gya girls' school for the distribution of prizes.
20. Arrah ... ..	.....	.....	.....	.....	No aid was given by the municipality towards education.
21. Moufferspore	8	110	1,471	971	
22. Durbhanga	1	2	377	819	The English school is entirely supported by the Maharajah. The two vernacular schools are private institutions. The municipality contributed towards the expenses of indigenous schools the number of which is not stated.
23. Obupra	3	61	878	1,223	Among the number of vernacular schools, there was a girls' school with a daily attendance of 4 pupils.
24. Monghyr	1	12	1,168	2,068	Among the number of vernacular schools there is a girls' school with 22 pupils. The municipality contributed during 1883-84 Rs. 2,100 to the Monghyr girls' school.
25. Bhagulpore ... ..	.....	11	.....	625	
26. Furruck	2	2	169	.....	No contribution was made by the municipality towards education, but the sum of Rs. 10-5-5 was paid by for building a school-house for the Benmangungu malik.
27. Pooree ... ..	.....	.....	.....	.....	The municipality contributed nothing towards education.
<i>Second class municipalities.</i>					
1. Chins	2	4	825	860	Among the number of vernacular schools, three were girls' schools with an attendance of 38 pupils.
2. Cutwa	1	.....	98	206	
3. Dainhat	1	2	141	306	
4. Ranagunge	2	1	100	383	The vernacular school was a girls' school with only 6 pupils. It received no aid from the municipality during the year.
5. Bankoora	3	19	972	890	Among the number of vernacular schools, there were two girls' schools with 66 pupils. The municipality contributed Rs. 85 during the year for their support.
6. Bhubanpore	1	37	780	590	
7. Scores ... ..	.....	Not stated.	.....	298	Among the number of vernacular schools, one was a girls' school. It received a grant of Rs. 105 from the municipality.
8. Tumlook	1	.....	Not stated.	.....
9. Chital	2	.....	Ditto.	826	
10. Chudrakona	1	2	Ditto.	1,100	The two vernacular schools were female schools. They received Rs. 100 as aid from the municipality.
11. Bamjumbore	1	1	Ditto.	540	The vernacular school was a girls' school. It received a grant of Rs. 65 from the municipality.
12. Khirpye	1	.....	Ditto.	200	

Statement showing the number of Schools situated with the first and second class Municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each Municipality in 1883-84—continued.

1	2	3	4	5	6
NAMES OF MUNICIPALITIES.	Number of English schools.	Number of vernacular schools.	Number of pupils attending them.	Amount of contribution made by the municipality.	REMARKS.
				Rs.	
13. Bansberia ...	2	3	285	516	
14. Raydambati ...	1	1	Not stated	350	
15. Bhaddeswar ...	1	1	Do.	650	
16. Kutrang ...	.....	.....	.....	40	
17. Balli ...	.....	.....	.....	281	208
18. Baranagore ...	1	7	809	1,437	Of the vernacular schools, one was a girls' school with 15 pupils. It received Rs. 54 as contribution from the municipality during the year. Among the number of vernacular schools, three were for girls.
19. South Suburban ...	17		Not given	453	
20. Rajpara ...	1	4	454	187	There was one girls' school among the number of vernacular schools.
21. Harinagar ...	1	2	180	480	
22. Joybagera ...	1	4	540	510	There were two girls' schools among the number of vernacular schools.
23. South Dum-Dum ...	1	4	29	546	
24. North Dum-Dum ...	1	3	154	1,117	
25. South Baranagore ...	2	11	684	1,788	
26. North Baranagore ...	2	7	600	1,256	Among the number of vernacular schools, two were for native girls and two for Christian girls.
27. Baraset ...	2	9	1,000	1,000	
28. Nalindia ...	2	10	701	441	
29. Baranagore ...	3	13	706	1,108	
30. Taki ...	1	10	535	60	Among the number of vernacular schools one was a girls' school.
31. Baduria ...	2	1*	783	444	
32. Goverdanga ...	1	8	370	357	
33. Nuddea ...	20		574	613	
34. Khatra ...	3		139	79	
35. Coomroolly ...	3		171	108	
36. Maheswara ...	3		100	216	
37. Birnagar ...	1	3	145	250	
38. Moheswara ...	1	1	Not furnished.	10	The vernacular school was a night pathshala.
39. Sakthira ...	1	6	199	224	
40. Ghandaria ...	1	1	54	355	One was an upper primary school for girls.
41. Debbatia ...	.....	.....	.....	355	
42. Berhampore ...	12		456	1,110	
43. Lalbagh ...	19		535	657	
44. Jansipore ...	6		301	1,045	
45. Kandi ...	5		100	228	
46. Dinapore ...	7		518	.....
47. Natore ...	1		151	360	
48. Pabna ...	5		351	224	
49. Sorajung ...	14		692	60	This contribution was made to a girls' school.
50. Bogra ...	6		626	15	This amount was contributed for the support of a pathshala.
51. Sherepore ...	2		137	180	
52. Ennigore ...	4		554	.....
53. Kurnag ...	1	1	157	.....
54. Faridpore ...	1	1	204	1,293	There were also two middle class English schools, but the statistics of these were not furnished.
55. Goalundo ...	1	2	250	120	
56. Madaripore ...	1	17	680	764	Among the number of vernacular schools one was a girls' school with 24 pupils.
57. Barisal ...	1	5	651	84	
58. Nalchity ...	.....	.....	.....	60	
59. Jhalokati ...	.....	.....	.....	30	
60. Nooraim ...	3	3	604	94	There was one girls' school with 25 pupils.
61. Mukteshwar ...	1	.....	83	690	Among the number of vernacular schools, one was a girls' school with 25 pupils.
62. Jamalpore ...	1	5	314	1,420	Among the number of vernacular schools were three <i>sanskrit</i> <i>path</i> maintained by the pundits themselves aided by occasional grants from the local authorities.
63. Sherepore ...	1	4	220	254	Among the number of vernacular schools, there were two girls' schools with 31 pupils.
64. Kuberangunge ...	1	4	303	200	
65. Basirpore ...	1	1	115	1,080	
66. Cua's Haar ...	1	1	Not stated in report.	300	
67. Brahmanbaria ...	1	2	Do ...	36	Of the two vernacular, one was a girls' school which received a grant of Rs. 3 per month from the municipality.
68. Nonahilly ...	1	3	Not stated	60	Of the vernacular schools, one was a girls' school.
69. Barh ...					
70. Bahar ...					
71. Jugdispore ...					
72. Bakur ...					

Not stated in Commissioner's report.

Statement showing the number of Schools situated with the first and second class Municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each Municipality in 1883-84—continued.

1	2	3	4	5	
NAMES OF MUNICIPALITIES.	Number of English schools.	Number of vernacular schools.	Number of pupils attending them.	Amount of contribution made by the municipality.	REMARKS.
				Rs.	
72. Dootnagon	Not stated in Commissioner's report.				
73. Sonamati					
74. Bhulowati					
75. Hajepore					
76. Lalgaunge					
77. Salamuri					
78. Rowrah					
79. Radhabin					
80. Revikulua					
81. Seway					
82. Motihari					
83. Hattish					
84. Gungong					
85. EnglishBazar	6		387	1,400	
86. Old Maidah	3		84	369	
87. Salohunge	1		32	10	
87. Deuchur	8		170	44	
88. Cuttack with cantonment	Not stated.	25	834	2,729	Among the number of vernacular schools, there were four girls' schools.
89. Kendrapara	1	1	15	609	
90. Jajpore	1	Not stated.	78	562	
91. Balasore	66		1,150	230	The municipal contribution was paid to three school only.
92. Hazaribagh					
93. Chitra	1			369	
94. Balaak	1				
95. Ranchoor	21			958	The bulk of the contribution was made to the Ranchoor surveying school.
96. Parulda	1	4	367	165	
97. Chyolassa	7		387		

CALCUTTA MUNICIPAL ACCOUNTS

FOR

1883-84.

FORMS Nos. I & II.

1	2	3	4	5	6	7									
OF DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h			
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Native.	Deposits.	Actual balance.	Total.
1	1	Calcutta	Act IV (H.C.) of 1878	4,00,836	1 st	24	48	74 th	15	59	25	45	44,831	8,54,864	7,00,000

- Includes Chairman

FORM NO. II.—Statement showing the Expenditure

[illegible]

Memorandum

Exhibits—

Halogenoalkanes

Deposits to be adjust

Claims-

Advanced recoverable

Sublinear Recovery

Net amount of debt

the Calcutta Municipality during the year 1883-84.

8										9										18				19				20				21				
OCTOBER.										ASSESSED TAXES.																										
										CONSERVANCY COS.					LICENSE ON LONDON.																					
a	b	c	d	e	f	g	h																													
Class I. (Gardens of spot or animals.)	Class II. (Animals.)	Class III. (Animals.)	Class IV. (Fowl, lipping and water.)	Class V. (Building materials.)	Class VI. (Yards, gunns, and spare.)	Class VII. (Tobacco.)	Class VIII. (Cloth.)	Class IX. (Meat.)	Total.	Assess. collection for the previous year.	Collection for the current year.	Penalties.	Total.	Assess. collection for the previous year.	Collection for the current year.	Penalties.	Total.																			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.																		
000000	000	000	000	000	000	000	000	000000	000000	000000	000	000000	9,675	2,58,657	2,542	2,60,151	38,04,950	46,13,424	6 4 11	9 8 0																
																	Total income of year, excluding balance.																			
																	Incidence of taxation (column 14) per head of population.																			
																	Incidence of income shown in column 18 per head of population.																			

Vice-Chairman.

the Calcutta Municipality during the year 1883-84.

PUBLIC HEALTH.										REMARKS.
c	d	e	f	g	h	i		j		
Boys (in market, disorderly, &c.).	Maintenance of medical dispensaries, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road water-carriage (establishment, purchase of water-carts, repairs, &c.).	Road cleaning (establishment, purchase of dust-bags, &c.).	Conservancy. Establishment required for purchase of carts, dry earth, land for building latrines, &c. Refunds for of fines or over-assessment.		Remission of cess.	Drainage works (establishment, repairs).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
0,821	82,700	2,308	3,51,002	52,302	1,13,450	4,04,918	.....	.....	4,67,453

liabilities and claims.

REVENUE AND CLAIMS.								RE.	A. F.
100	000	000	000	000	000	000	000	1,25,06,700	14
000	000	000	000	000	000	000	000	47,198	15
								<u>1,25,53,898</u>	13
								<u>49,005</u>	8
								<u>1,25,03,344</u>	7

FORM No. I.

STATEMENTS OF INCOME

OF

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876,

FOR

1883-84.

Form No. 1.—Statement showing the L.....

1	2	3	4	5	6								7
					NUMBER OF MEMBERS OF COMMITTEE.								
					a b c d e f g h								
OF DISTRICT.	NAME OF MUNICIPALITY.	Act under which constituted	Population within municipal limits.	By Statute in at the close last year.	a	b	c	d	e	f	g	h	Actual municipal base.
	Serial number of municipality.				Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Deposits.
BURDWAN DIVISION.													
...	1 Burdwan ...	Act V (B.C.) of 1876	37,617	4	1	13	20	8	13	7	15	1,600	906
...	2 Midnapore ...		31,924	5	7	...	12	7	8	5	7	...	860
...	3 Hooghly and Chinsurah...		31,961	6	17	...	21	6	17	4	14	...	16,177
...	4 Serampore ...		27,529	6	8	13	27	8	19	11	16	...	7,545
...	5 Uttarpara ...		5,365	8	12	...	20	9	11	6	14	...	1,630
...	Total	...	64,076	10	37	13	79	23	47	21	48	...	20,022
...	6 Howrah ...	Act V (B.C.) of 1876	98,828	5	20	...	36	8	23	16	16	1,010	1,803
...	Divisional Total	...	229,303	33	73	25	121	45	80	42	83	3,155	24,628
PRINCIPAL DIVISION.													
...	7 Suburban ...	Act V (B.C.) of 1876	251,400	13	23	...	25	13	22	15	20	8,020	20,243
...	8 Kishinagar ...		27,477	4	3	16	22	8	16	5	17	...	5,040
...	9 Basirhat ...		23,907	5	16	...	21	7	18	6	17	...	4,722
...	10 Banaghat ...		8,983	5	14	...	19	6	13	6	16	...	830
...	Total	...	65,847	14	33	15	62	19	44	13	40	...	10,962
...	11 Jamshore ...	...	8,405	5	16	...	20	7	18	6	16	...	6,309
...	Divisional Total	...	326,781	29	70	15	117	36	79	33	83	8,020	67,182
RAJSHAHY DIVISION.													
...	12 Rampore Beaulah ...	Act V (B.C.) of 1876	20,054	5	20	...	25	5	20	5	20	...	2,550
...	13 Darjeeling ...		7,018	8	22	...	28	7	21	23	4	...	2,400
...	Divisional Total	...	27,042	11	42	...	53	12	41	29	24	...	5,015
DACCA DIVISION.													
...	14 Dacca ...	Act V (B.C.) of 1876	7,7051	3	10	...	13	5	8	3	16	...	37,002
...	15 Narayanganj ...		12,548	3	14	...	17	4	13	0	8	...	10,418
...	Divisional Total	...	20,199	6	24	...	30	9	21	12	18	...	47,420
CHITTAGONG DIVISION.													
...	16 Chittagong Town ...	Act V (B.C.) of 1876	20,069	2	14	...	16	2	14	4	12	...	2,294
...	17 Comilla ...		13,504	4	17	...	21	7	18	6	17	7,000	1,775
...	Divisional Total	...	34,473	6	31	...	37	9	32	10	29	7,000	3,969
PATNA DIVISION.													
...	18 Patna ...	Act V (B.C.) of 1876	178,251	5	24	...	29	10	19	9	26	20,205	24,077
...	19 Gaya ...		76,515	4	20	...	24	8	22	6	24	...	10,260
...	20 Arrah ...		42,008	5	13	...	18	7	8	7	0	...	1,521
...	21 Munger ...		42,400	4	14	...	18	5	13	4	15	...	6,828
...	22 Darbhanga ...		65,005	5	13	...	18	5	13	5	13	...	12,260
...	23 Champaran ...	...	51,070	1	14	...	15	3	12	3	12	...	5,021
...	Divisional Total	...	458,749	21	104	...	113	34	88	34	82	20,110	70,522
BRAGULPORN DIVISION.													
...	24 Muzaffarpore ...	Act V (B.C.) of 1876	53,372	2	17	...	20	7	13	16	10	...	7,545
...	25 Bhagalpur ...		15,015	3	11	...	14	6	8	8	6	...	4,030
...	Divisional Total	...	138,083	11	44	...	34	13	27	24	16	...	11,575
ORISSA DIVISION.													
...	27 Pooree ...	Act V (B.C.) of 1876	24,386	2	18	...	18	4	14	4	14	...	12,001
...	GRAND TOTAL	...	1,531,990	125	404	40	509	173	366	190	378	24,420	2,54,708

Form No. 1.—Statement showing the Income of Rivers

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15				
OF DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	ASSESSED TAXES—continued.				Other taxes in detail (as many columns as may be necessary).				Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	Tax on musical processions.	Licensing fees.	House scavenging fees.	Total income from taxation.
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1	Burdwan						22,008	2,344	1,212	4,725							41,281
	2	Midnapore						14,653	3,105	687	138							24,581
	3	Hoochly and Chinsurah						21,118	3,325	902	3,314							35,944
	4	Barrackpore						20,943	1,690	601	3,921							35,855
	5	Uttarpore						4,659	705		470							5,844
		Total						46,690	6,119	1,403	7,605							76,518
	6	Howrah						1,68,123	10,928									2,34,982
		Divisional Total						3,44,484	20,755	3,272	12,469							5,68,968
PERMUTNEY DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	7	Suburban						2,61,760	45,761		3,922							4,22,838
	8	Kishinagar						15,562			960							20,077
	9	Rangpur						14,971	2,422		690							18,581
	10	Rangpur						4,955	388									5,791
		Total						35,688	5,069		4,783							44,579
	11	Jessore						7,193	1,047	542								10,788
		Divisional Total						2,94,631	60,704	810	8,705							4,77,488
RAJSHAHY DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	12	Rampore Baulah						9,610	3,664	447	1,707							14,428
	13	Darjeeling						13,030	30	305								13,770
		Divisional Total						32,640	3,124	742	1,707							46,130
DACCA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	14	Inova						50,502	4,088	2,919	18,267							1,04,782
	15	Narainchurne						17,274			853							18,620
		Divisional Total						67,880	4,096	3,919	19,121							1,23,402
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	16	Chittagong Town						16,912	1,330	601	8,256							26,997
	17	Coxibazar						2,057			1,168							13,683
		Divisional Total						24,650	1,330	601	7,463							37,282
PATNA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	18	Patna						68,896	12,014		17,864	3,125						91,161
	19	Gya						30,630	2,376	1,021								38,558
	20	Arrah						14,432										14,432
	21	Mouafferpore						16,811			12,628							30,139
	22	Darbhanga						20,987	345	663	1,074							23,069
	23	Chuprah						19,561			3,140							21,907
		Divisional Total						1,68,726	14,065	1,684	34,802	3,125						2,18,907
BRAGULPORE DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	24	Monsahy						15,028	1,928	808	10,709							28,833
	25	Bhagulpore						21,274	4,720	954	5,125	730						44,778
	26	Purneah						9,737	3,204	808								13,977
		Divisional Total						46,041	9,852	2,540	20,324	730						67,114
ORISSA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	27	Pooree						11,412			810							11,888
		GRAND TOTAL						5,80,968	1,04,497	11,960	1,02,853	2,885	3,100	885				19,07,499

Municipalities in Bengal during the year 1883-84.

16										17			18	19	20	21	22	
MISCELLANEOUS RECEIPTS.										DEPT.			Total income of year, including balance.	Total including balance.	Incidence of taxation (column 19) per head of population.	Incidence of income shown in column 20 per head of population.		
Realisations under special Act.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.).	Commerce and road cleaning (fines, sale of refuse, &c.).	Municipal fines.	Payments for municipal services rendered to individuals.	Grants-in-aid from provincial or local funds.	Subsidies (rent of municipal lands, &c.).	Surplus (rent of municipal lands, &c.).	Total.	Loans.	Deposits (contractors, salaries unpaid, &c.).	Advances.	Total income of year, including balance.	Total including balance.	Incidence of taxation (column 19) per head of population.	Incidence of income shown in column 20 per head of population.		
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra. A. P.	Ra. A. P.		
608	91	9,707	75,000	17,908	1,03,074	89,894	1,740	8,017	2,54,070	2,56,444	1 4 3	7 12 6			
191	267	...	...	2,284	3,746	...	...	...	...	...	...	0 11 6	0 13 2		
442	882	...	...	2,433	3,407	...	...	...	...	...	...	1 2 10	1 6 1		
531	162	...	...	5,121	8,568	...	...	...	...	...	...	1 3 4	1 8 5		
446	15	...	...	...	541	...	...	...	...	...	...	1 1 1	1 3 4		
1,418	759	...	...	187	7,001	12,670	...	...	...	...	...	1 17 150	1 3 6	1 6 10	
6,112	1,521	1,807	827	4,300	...	...	8,512	20,820	...	...	...	...	...	...	2 6 6	2 7 11	
8,129	1,415	5,346	827	6,567	9,054	75,000	83,508	1,30,025	90,988	3,071	8,017	6,10,803	6,51,270	1 9 8	2 11 3			
16,795	5,234	10,093	...	26,305	58,310	...	...	...	...	...	...	1 6 11	1 15 5		
...	270	108	1,148	1,024	3,202	...	...	...	...	...	...	0 13 1	0 13 8		
...	112	...	...	4 7	4,239	...	...	...	...	...	...	0 9 11	0 12 3		
...	34	...	...	...	771	...	...	...	...	...	...	0 10 4	0 12 0		
...	270	364	...	6,814	8,596	...	...	...	...	...	...	0 10 9	0 12 10		
...	131	...	...	7,071	7,202	...	...	...	...	...	...	1 4 8	1 8 9		
16,795	270	6,718	11,121	...	40,180	74,117	...	...	...	...	...	7 5	1 11 6		
...	41	154	...	1,014	1,678	...	...	...	...	...	...	0 11 10	0 15 3		
970	...	25,442	101	...	3,800	33,850	10,432	81,382	10,000	...	...	...	1,22,108	1,24,020	0 4 1	17 6 6	
1,409	...	25,442	163	41	3,654	33,850	20,000	82,005	10,000	...	...	...	1,41,250	1,40,260	1 11 8	5 3 6	
2,000	425	...	...	27,304	30,130	...	...	...	...	1,53,011	1,07,905	1 5 0	1 12 0		
2,000	625	...	...	...	1,200	...	...	...	...	...	...	1 9 1	1 10 9		
2,000	1,400	...	...	27,078	31,449	...	...	...	...	1,58,821	1,00,741	1 8 3	1 11 1		
273	...	1,742	...	338	540	10,000	4,809	17,374	...	...	...	...	41,243	44,207	1 2 3	1 15 5	
273	550	139	...	1,436	1,945	...	...	...	...	15,531	24,049	0 11 8	1 2 4		
273	...	1,297	...	604	488	10,000	6,355	10,221	...	...	...	...	...	...	1 1 5	1 10 4	
1,084	804	2,290	...	3,851	8,558	...	...	...	...	1,11,471	1,07,801	0 8 5	0 10 3		
...	...	3,894	...	879	...	17,132	4,570	26,874	...	...	...	...	50,714	75,906	0 7 1	0 12 0	
...	...	1,629	...	493	...	...	4,794	6,795	...	...	...	...	21,340	28,301	0 5 5	0 7 11	
...	...	1,005	...	140	...	...	2,599	3,833	...	...	...	...	32,965	39,903	0 10 11	0 12 5	
...	...	1,171	...	850	...	...	...	2,340	...	...	...	...	...	...	25,019	0 5 0	0 6 0
...	3	441	...	8,498	8,992	...	...	...	...	20,739	36,611	0 6 0	0 6 0		
...	...	7,131	...	8	8,323	2,250	17,132	24,907	50,304	4,644	7,076	2,51,297	3,40,922	0 7 6	0 9 11
...	...	2,880	...	755	...	...	1,040	5,383	...	...	...	...	33,041	41,103	0 8 8	0 9 0	
...	318	...	...	40,107	40,448	...	...	...	...	85,729	1,32,000	0 10 6	1 4 3		
...	118	...	...	3,004	5,740	...	...	...	...	35,707	...	0 11 8	1 3 8		
...	...	3,400	...	627	1,417	15	44,173	49,990	...	...	...	...	1,37,201	1,34,579	0 10 2	0 13 10	
116	...	101	...	203	...	4,000	3,672	7,503	...	...	...	...	10,978	32,160	0 7 10	0 15 8	
30,099	2,000	40,000	1,400	17,941	27,551	130,967	2,00,459	4,02,677	1,00,008	11,000	21,100	10,74,288	23,30,432	1 0 6	1 7 6			

[illegible]

Municipalities in Bengal during the year 1883-84.

[illegible]

		9				10		11		12		13		14				15			
		ASSESSED TAXES—continued.												OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).							
		Other taxes in detail (as many columns as may be necessary).																			
		Tax on persons according to circumstances and property.				Total.		Tax on houses and lands.		Tax on vehicles.		Tax on animals.		Tolls, &c.		Coal tax.		Tax on brick and lime kilns.		Total income from all sources.	
		Rs.				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Dacca Division.																					
55		Furzedpore	4,378		4,378									844						5,222	
56		Gomundo	2,541		2,541									542						3,083	
57		Madaripore	2,966		2,966									587						3,553	
		Total	10,813		10,813									1,974						13,009	
58		Burrial	7,890		7,890				161	60										8,111	
59		Nalchiti	1,027		1,027									158						1,185	
60		Jhalakati	1,610		1,610															1,610	
		Total	11,083		11,083				161	60				735						13,009	
61		Fuadnabad	7,132		7,132				441											7,573	
62		Muktanadia	2,380		2,380															2,380	
63		Jamulpore	4,384		4,384															4,384	
64		Sherepore	2,934		2,934															2,934	
65		Kishoreganj	2,121		2,121															2,121	
66		Baripore	1,059		1,059															1,059	
		Total	25,028		25,028				441											25,469	
		Divisional Total	45,337		45,337				608	60				3,029						49,037	
CHITTAGONG DIVISION.																					
67		Cox's Bazar	1,316		1,316									278						1,594	
68		Brahmanbaria	4,821		4,821															4,821	
69		Koakhali	2,554		2,554					412				359						3,325	
		Divisional Total	8,691		8,691					612				647						10,554	
PATNA DIVISION.																					
70		Barh	5,304		5,304									553						5,857	
71		Bohar	18,216		18,216									587						18,803	
		Total	23,520		23,520									1,140						20,223	
72		Jagdispore	1,501		1,501															1,501	
73		Bihar	4,603		4,603					554										5,157	
74		Domarran	4,054		4,054					332										4,386	
75		Sasaram	6,729		6,729					120										7,049	
76		Bhainsah	1,772		1,772									479						2,251	
		Total	19,471		19,471					1,096				1,239						21,710	
77		Hajipur	4,872		4,872															4,872	
78		Lalgunj	2,595		2,595															2,595	
79		Sikharchoe	2,509		2,509															2,509	
		Total	10,469		10,469															10,469	
80		Bosarah	2,944		2,944									630						3,574	
81		Madhubani	4,076		4,076									620						4,696	
		Total	5,990		5,990									1,250						7,246	
82		Bavilgunj	4,522		4,522									6,816						11,338	
83		Sowan	4,522		4,522									6,816						11,338	
		Total	8,534		8,534									13,632						22,176	
84		Motihari	2,352		2,352					319	354			823						4,039	
85		Meunah	6,445		6,445									1,547						7,992	
		Total	9,797		9,797					319	354			1,370						12,031	
		Divisional Total	70,349		70,349					1,415	354			9,507						80,225	
SHAHJHANSUR DIVISION.																					
86		Jamulpore	12,708		12,708					244	204									13,156	
87		Colganj	1,887		1,887					500	87									2,474	
88		English Bazar	4,141		4,141					5,479										9,620	
89		Old Madan	2,398		2,398															2,398	
		Total	6,534		6,534					5,479										12,024	
90		Daghar	1,826		1,826					198	84									2,008	
91		Shahjhanpur	2,519		2,519					318	858									3,691	
		Total	4,345		4,345					516	942									5,699	
		Divisional Total	20,445		20,445					3,800	777			665						24,687	

in Bengal during the year 1883-84—continued.

[illegible]

FORM No. I.—Statement showing the Income of

1	2	3	4	5	6								7			
OF DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.			
					a	b	c	d	e	f	g	h	Deposits.	Actual municipal balance.	Total.	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.				
ORISSA DIVISION.														Rs.	Rs.	Rs.
...	92	Cuttack including cantonment	Act V (R.C.) of 1876	48,894	8	14	...	19	4	18	8	11	.....	7,990	7,990	7,990
...	93	Kendrapara		15,719	3	12	...	15	3	12	1	14	.....	148	148	148
...	94	Jajpore		11,835	1	12	...	13	2	11	...	13	.....	806	806	806
		Total	...	76,448	9	38	...	47	9	38	9	38	.....	7,936	7,936	7,936
...	95	Balasore	Act V (R.C.) of 1876	20,365	3	12	...	16	3	18	4	12	.....	1,334	1,334	1,334
		Divisional Total		...	90,811	12	51	...	62	12	51	13	50	9,708	9,708	9,708
CHOTA NAGPORE DIVISION.																
...	96	Hazaribagh	Act V (R.C.) of 1876	15,305	2	12	...	14	8	10	7	9	.....	1,004	1,004	1,004
...	97	Chittra		11,000	2	12	...	14	4	11	1	14	.....	2,259	2,259	2,259
		Total	...	27,305	4	24	...	28	12	21	8	23	.....	3,263	3,263	3,263
...	98	Ranchu	Act V (R.C.) of 1876	15,565	2	10	...	12	5	7	4	8	.....	5,710	5,710	5,710
...	99	Purulia		8,192	4	12	...	16	7	9	4	12	.....	1,897	1,897	1,897
...	100	Chyabasa		6,008	2	8	...	11	8	8	8	8	.....	1,415	1,415	1,415
		Divl. Total	...	29,765	8	30	...	39	20	24	16	31	.....	10,822	10,822	10,822
		GRAND TOTAL	...	1,251,710	227	1,005	...	1,232	305	1,087	200	1,105	.....	2,32,841	2,32,841	2,32,841

FORM No. I.—Statement showing the Income of *Bam*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
OF DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	UNIMPROVED TAXES — continued.				Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls &c.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Total income from taxation.
			Other taxes in detail (as many columns as may be necessary).	Coal tax.	Tax on brick and lime kilns.	Tax on rice mills.									
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ORTHA DIVISION.															
	92	Cuttack including cantonment	16,813	3,882	16,813	3,882	2,363	468	10,449	123				33,119	
	93	Kandrapara	2,846		2,846		180	180						3,026	
	94	Jajpore						485	10,402					10,887	
		Total	25,641		25,641		2,543	648	20,451	303				24,302	
	95	Balasore	7,229		7,229			1,165					296	8,690	
		Divisional Total	31,070		31,070		2,543	1,613	20,451	303			296	33,652	
CHOTA NAGPORE DIVISION.															
	96	Hazaribagh	5,857		5,857		826							6,683	
	97	Chaibasa	4,077		4,077									4,077	
		Total	9,934		9,934		826							10,760	
	98	Ranchho	5,660		5,660									5,660	
	99	Purulia	4,660		4,660									4,660	
	100	Chytanoo	1,354		1,354									1,354	
		Divl. Total	22,205		22,205									22,205	
		GRAND TOTAL	53,275		53,275		3,479	1,613	20,451	303			296	57,927	

Municipalities in Bengal during the year 1933-34—concluded.

16										17			18	19	20	21	
M. SCHEMATIC RECEIPTS.										DEBT.							
Realisations under special Act.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.).	Conservancy and road cesses (rents, fees, sale of proceeds of markets, street-revenue, &c.).	Municipal fines.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Subsidies (rent of municipal lands, receipts from public gardens, &c.).	Total.	Loans.	Deposits (contractive, mature unpaid, &c.).	Advances.	Total income of year ending balance.	Total including balance.	Incidence of taxation (column 19) per head of population.	Incidence of income shown in column 18 per head of population.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.		
220	222	1,007	70	214	68	2,876	5,431	2,876	5,431	33,540	42,939	0 11 1	0 18 2	0 11 1	0 18 2		
223	224	1,007	70	214	68	2,876	5,431	2,876	5,431	4,945	5,083	0 4 2	0 5 0	0 4 2	0 5 0		
240	238	1,007	70	220	68	2,876	5,431	2,876	5,431	5,133	5,133	0 4 2	0 4 2	0 4 2	0 4 2		
241	239	1,007	70	220	68	2,876	5,431	2,876	5,431	43,627	51,461	0 8 5	0 9 11	0 8 5	0 9 11		
242	240	1,007	70	220	68	2,876	5,431	2,876	5,431	35	233	9,151	11,015	0 7 0	0 7 3		
243	241	1,007	70	220	68	2,876	5,431	2,876	5,431	3,017	6,011	22,368	22,370	0 6 1	0 6 2		
244	242	1,007	70	220	68	2,876	5,431	2,876	5,431	787	2,858	8,637	9,321	0 6 1	0 6 0		
245	243	1,007	70	220	68	2,876	5,431	2,876	5,431	403	691	5,248	7,026	0 6 2	0 10 3		
246	244	1,007	70	220	68	2,876	5,431	2,876	5,431	1,230	3,134	13,900	17,287	0 6 2	0 6 5		
247	245	1,007	70	220	68	2,876	5,431	2,876	5,431	4,025	4,025	10,323	14,318	0 6 5	0 10 6		
248	246	1,007	70	220	68	2,876	5,431	2,876	5,431	722	9,197	11,064	11,064	0 11 1	1 1 11		
249	247	1,007	70	220	68	2,876	5,431	2,876	5,431	424	3,601	2,875	3,990	0 5 2	0 6 10		
250	248	1,007	70	220	68	2,876	5,431	2,876	5,431	849	621	2,875	3,990	0 5 2	0 6 10		
251	249	1,007	70	220	68	2,876	5,431	2,876	5,431	702	2,858	25,945	46,638	0 6 10	0 10 1		
252	250	1,007	70	220	68	2,876	5,431	2,876	5,431	11,202	1,935	7,50,308	10,65,018	0 7 7	0 9 5		
11,000	1,802	23,026	5,002	10,096	7,461	6,694	73,740	1,38,090	1,935	4,401	298	7,50,308	10,65,018	0 7 7	0 9 5		

FORM NO. I.—Statement showing the Income of C.

1	2	3	4	5	6								7		
					NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	i	j	k
OF DISTRICT.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	European.	Natives.	Deposits.	Actual balance.	municipal.	Total.
BURDWAY DIVISION.															
	1 Jalpore	Act V (B.C.) of 1876 ...	1,985	1	5	...	6	1	5	...	6	...	221	...	221
	2 Patnashair		7,025	1	5	...	6	1	5	...	6	...	2,722	...	2,722
	3 Kulpore		5,143	1	5	...	6	1	5	...	6	...	1,190	...	1,190
	4 Sonamohini		15,990	1	5	...	6	1	5	...	6	...	3,340	...	3,340
	Total		30,104	4	20	...	24	4	20	...	24	...	6,993	...	6,993
	5 Mogra	Act V (B.C.) of 1876 ...	1,793	...	5	...	5	...	5	...	5	...	371	...	371
	6 Pandua		3,344	...	5	...	5	...	5	...	5	...	194	...	194
	7 Jahannabad		13,246	...	5	...	5	...	5	...	5	...	723	...	723
	8 Koyra		1,809	...	5	...	5	...	5	...	5	...	608	...	608
	9 Hally		1,643	...	4	...	4	...	4	...	4	...	190	...	190
	10 Rhyamhazar		12,690	...	14	...	14	...	14	...	14	...	790	...	790
	11 Khamsool		7,154	...	8	...	8	...	8	...	8	...	301	...	301
	Total		50,480	...	57	...	57	1	56	...	57	...	3,179	...	3,179
	Divisional Total		80,584	4	77	...	81	5	76	...	81	...	10,131	...	10,131
FERIDPOUR DIVISION.															
	12 Itende	Act V (B.C.) of 1876 ...	6,407	...	5	...	5	1	4	...	5	...	850	...	850
	13 Chogda		6,939	...	...	...	...	...	...	...	...	...	475	...	475
	14 Jaguly		1,768	...	...	...	...	...	...	...	...	...	130	...	130
	Total		10,074	...	...	...	...	...	...	...	...	...	665	...	665
	15 Keshnabpore	Act V (B.C.) of 1876 ...	1,813	...	5	...	5	...	5	...	5	...	226	...	226
	Divisional Total		18,304	...	19	...	19	1	9	...	10	...	1,774	...	1,774
RAJSHAHEE DIVISION.															
	16 Jalpore	Act V (B.C.) of 1876 ...	7,058	...	18	...	18	10	8	...	18	...	448	...	448
DACCA DIVISION.															
	17 Manickgunge	Act V (B.C.) of 1876 ...	11,304	...	22	...	22	1	21	...	23	...	2,504	...	1,554
	18 Rowail		5,035	...	5	...	5	1	4	...	5	...	405	...	405
	19 Ferozapore		15,919	...	20	...	20	2	18	...	20	...	1,110	...	1,110
	20 Backergunge		7,000	...	10	...	10	...	10	...	10	...	1,549	...	1,549
	Total		37,307	1	44	...	44	5	43	...	46	...	3,070	...	3,070
	21 Tangail	Act V (B.C.) of 1876 ...	17,870	1	5	...	4	2	3	...	4	...	805	...	805
	Divisional Total		66,431	2	69	...	71	6	65	...	71	...	4,129	...	4,129
PATNA DIVISION.															
	22 Khasaul	Act V (B.C.) of 1876 ...	14,075	...	5	...	5	...	5	...	5	...	4,497	...	4,497
	23 Monair		5,769	...	5	...	5	...	5	...	5	...	1,298	...	1,298
	24 Dinapore Nisamut		23,740	...	23	...	23	...	23	...	23	...	9,321	...	9,321
	25 Mohanpore		5,436	...	5	...	5	...	5	...	5	...	5,078	...	5,078
	26 Rykupore		10,919	...	5	...	5	...	5	...	5	...	1,501	...	1,501
	27 Patwail		13,083	...	5	...	5	...	5	...	5	...	2,918	...	2,918
	28 Mikanah		14,145	...	5	...	5	...	5	...	5	...	7,095	...	7,095
	29 Dinapore Cantonment		3,335	...	5	...	5	...	5	...	5	...	3,173	...	3,173
	30 Nowadah		30,956	...	72	...	72	...	72	...	72	...	33,754	...	33,754
	Total		131,197	...	8	...	8	...	8	...	8	...	2,490	...	2,490
	31 Tikaroe	Act V (B.C.) of 1876 ...	6,970	...	5	...	5	...	5	...	5	...	4,775	...	4,775
	32 Daudnugger		21,072	...	5	...	5	...	5	...	5	...	1,110	...	1,110
	33 Jahannabad		4,915	...	5	...	5	...	5	...	5	...	585	...	585
	34 Nowadah		6,919	...	5	...	5	...	5	...	5	...	975	...	975
	35 Hujail		4,498	...	5	...	5	...	5	...	5	...	585	...	585
	36 Shergachy		1,407	...	5	...	5	...	5	...	5	...	801	...	801
	37 Fattehpoor		4,325	...	5	...	5	...	5	...	5	...	605	...	605
	38 Aurangabad		5,363	...	5	...	5	...	5	...	5	...	759	...	759
	39 Odra		3,320	...	4	...	4	...	4	...	4	...	1,468	...	1,468
	40 Nabinsgar		73,094	...	55	...	55	...	55	...	55	...	10,703	...	10,703
	Total		208,595	...	1	...	1	...	1	...	1	...	306	...	306
	41 Namitgunge	Act V (B.C.) of 1876 ...	5,035	...	5	...	5	1	4	...	5	...	321	...	321
	42 Chameri		5,079	...	5	...	5	1	4	...	5	...	321	...	321
	Total		3,048	...	11	...	11	2	9	...	11	...	739	...	739
	43 Mohar	Act V (B.C.) of 1876 ...	3,447	...	5	...	5	1	4	...	5	...	309	...	309
	Divisional Total		1,00,517	5	145	...	149	5	145	...	149	...	20,000	...	20,000

[illegible]

FORM No. 1.—Statement showing the Income of

OF DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	Deposits.	Actual balance.	Total.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
BHAGULPORE DIVISION.													Rs.	Rs.	Rs.
	45	Khurakpur	Act V (H.C.) of 1876	8,460	...	4	...	4	1	2	...	4	18a	90	97
	46	Katunayunga		4,000	1	8	...	9	1	6	...	8	...	1,201	1,201
	47	Narayangunge		8,978	...	4	...	8	1	6	...	8	...	1,201	1,201
		Total		11,978	2	12	...	14	2	12	...	14	...	2,009	2,009
		Divisional Total		17,428	2	16	...	18	2	15	...	18	...	2,129	2,146
CHOIA NAAGPORE.															
	48	Isinduranga	Act V (H.C.) of 1876	8,140	...	...	...	...	...	...	...	...	...	908	908
	49	Garwah		8,048	...	...	...	...	...	...	...	...	...	1,201	1,201
	50	Daitungunge		7,887	...	...	...	...	...	...	...	...	...	87	87
		Total		18,781	...	...	...	...	...	...	...	...	...	2,171	2,171
	51	Rughoonathpore	Act V (H.C.) of 1876	5,721	...	...	...	...	...	...	...	...	...	1,477	1,477
	52	Jininda		4,127	...	...	...	...	...	...	...	...	...	1,403	1,403
		Total		9,848	...	...	...	...	...	...	...	...	...	2,880	2,880
		Divisional Total		28,629	...	...	...	...	...	...	...	...	...	5,061	5,251
		GRAND TOTAL		3,90,898	11	532	...	544	20	310	8	841	18	75,747	75,746

in Bengal during the year 1883-84--concluded.

OCTOBER.										ASSESSED TAXES.										19	20	21.
a	b	c	d	e	f	g	h	Conservancy com.					License on trades.									
Class I. (Articles of gold or silver in mass or ornaments.)	Class II. (Animals (beastings), birds, fish, and (Poultry, including wading.)	Class III. (Honey, wax, and (Building materials.)	Class IV. (Honey, wax, and (Building materials.)	Class V. (Honey, wax, and (Building materials.)	Class VI. (Honey, wax, and (Building materials.)	Class VII. (Cloth.)	Class VIII. (Alcohol.)	Total.	Arrears collection for the previous year.	Collection for the current year.	Penalties.	Total.	Arrears collection for the previous year.	Collection for the current year.	Penalties.	Total.	Total, including balance.	Incidence of taxation (column 18) per head of population.	Incidence of income shown in column 18 per head of population.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.		
1,669	285	285	285	285	285	285	285	2,850	285	2,850	285	2,850	285	2,850	285	2,850	285	1,669	1,828	0 2 11	0 4 2	
2,850	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	2,850	4,810	0 8 8	0 8 8	
4,810	7,671	7,671	7,671	7,671	7,671	7,671	7,671	7,671	7,671	7,671	7,671	7,671	7,671	7,671	7,671	7,671	7,671	4,810	7,671	0 6 9	0 6 10	
7,671	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	7,671	9,180	0 4 10	0 5 4	
9,180	2,782	2,782	2,782	2,782	2,782	2,782	2,782	2,782	2,782	2,782	2,782	2,782	2,782	2,782	2,782	2,782	2,782	9,180	2,782	0 4 4	0 5 9	
12,962	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	12,962	2,698	0 3 3	0 5 7	
15,660	9,018	9,018	9,018	9,018	9,018	9,018	9,018	9,018	9,018	9,018	9,018	9,018	9,018	9,018	9,018	9,018	9,018	15,660	9,018	0 5 5	0 6 0	
24,678	3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	24,678	3,436	0 5 5	0 8 8	
28,114	3,703	3,703	3,703	3,703	3,703	3,703	3,703	3,703	3,703	3,703	3,703	3,703	3,703	3,703	3,703	3,703	3,703	28,114	3,703	0 7 3	0 8 1	
31,817	7,135	7,135	7,135	7,135	7,135	7,135	7,135	7,135	7,135	7,135	7,135	7,135	7,135	7,135	7,135	7,135	7,135	31,817	7,135	0 6 4	0 8 6	
38,952	16,168	16,168	16,168	16,168	16,168	16,168	16,168	16,168	16,168	16,168	16,168	16,168	16,168	16,168	16,168	16,168	16,168	38,952	16,168	0 6 2	0 6 1	
45,120	1,87,754	1,87,754	1,87,754	1,87,754	1,87,754	1,87,754	1,87,754	1,87,754	1,87,754	1,87,754	1,87,754	1,87,754	1,87,754	1,87,754	1,87,754	1,87,754	1,87,754	45,120	1,87,754	0 3 10	0 4 5	

Budget during the year 1883-84—concluded.

16										17			18	19	20	21
MISCELLANEOUS RECEIPTS.										DEBT.			Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 19) per head of population.	Incidence of income shown in column 19 per head of population.
Realizations under special Act.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.).	Conservancy and road-dressing (sale proceeds of high-sale street refuse, &c.).	Municipal fines.	Payments for municipal services rendered to individuals.	Grant-in-aid from provincial or local funds.	Surpluses (rent of municipal lands, &c. revenue from public gardens, &c.).	Total.	Loans.	Deposits (contractual, savings unpaid, &c.).	Advances.					
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra. A. P.	Ra. A. P.	
.....	10	.....	.....	485	485	.....	2	.....	1,469	1,528	0 2 11	0 4 5	
.....	6	.....	.....	70	70	.....	.....	70	3,555	4,810	0 8 3	0 8 8	
.....	3	.....	.....	0	0	.....	.....	.....	1,330	2,788	0 8 3	0 3 3	
.....	8	.....	.....	70	79	.....	.....	70	4,485	7,375	0 5 0	0 8 10	
.....	11	.....	.....	885	845	.....	2	70	5,255	0,180	0 4 10	0 5 4	
.....	26	.....	.....	484	461	.....	.....	.....	1,850	2,792	0 4 4	0 5 0	
23	1	.....	.....	10	10	.....	.....	.....	2,977	2,558	0 4 7	0 4 8	
.....	1,061	1,094	.....	.....	.....	2,098	2,098	0 3 3	0 5 7	
20	1	.....	.....	1,460	1,863	.....	.....	.....	5,547	8,018	0 5 5	0 5 0	
.....	1,355	3,400	0 3 8	0 5 3	
.....	152	152	.....	.....	.....	2,103	2,705	0 7 3	0 8 1	
.....	154	155	.....	.....	.....	4,055	7,155	0 5 4	0 0 5	
25	1	.....	.....	1,549	1,704	.....	.....	.....	10,902	16,153	0 5 2	0 4 1	
509	18	2	760	1,480	.....	254	17,332	15,343	.....	2	70	1,12,009	1,47,764	0 3 10	0 4 5

[illegible]

2014.04.24

[illegible]

Municipalities and Unions in Bengal during the year 1883-84.

16										17		18	19	20	21
MISCELLANEOUS RECEIPTS.										DEBT.					
Realizations under special Acts.	Proceeds of land, &c.	Income from markets (net of revenue, &c.)	Conservancy and road cesses (net of revenue, &c.)	Municipal fund.	Payments for municipalities and other bodies rendered for the year.	Grants-in-aid from Government or local funds.	Surplus (net of cost of repairs from public General Ac.).	Total.	Loans.	Deposits (contributions, salaries unpaid, &c.)	Advances.	Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 19) per head of population.	Incidence of loans shown in column 15 per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
1,168	557	5,078	2,908	1,072	10,446	75,000	15,007	1,06,804	90,968	2,310	8,017	8,82,092	1,00,940	0 15 0	4 4 0
5,078	1,381	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	0 7 6	0 9 0
581	180	405	5	5	4,300	131	800	21,111	8,000	808	875	2,51,007	2,51,000	0 11 1	0 13 7
11,672	1,527	8,282	534	7,020	10,754	75,000	40,005	1,55,016	1,00,986	4,437	8,017	7,87,739	8,10,194	0 9 7	0 10 1
17,054	18	88	11	7	7,151	10,828	31,805	66,376	6,042	6,094	6,81,212	7,88,823	1 1 8	1 4 2	
1,900	6	7	131	131	131	131	131	131	131	131	131	131	131	0 10 6	0 12 1
15,051	72	116	613	8,907	11,883	3,500	54,638	86,999	6,842	6,094	8,13,352	10,04,717	0 9 11	1 1 3	
580	19	500	15	627	550	1,250	1,544	2,380	2,380	2,380	2,380	2,380	2,380	0 13 7	0 14 10
81	81	81	81	81	81	81	81	81	81	81	81	81	81	0 15 6	1 9 5
1,701	28,143	312	6	3,200	38,850	10,775	10,775	84,000	10,000	10,000	10,000	10,000	10,000	0 11 8	0 13 0
2,301	230	25,457	2,639	605	4,036	35,085	40,564	1,10,926	11,282	11,282	11,282	11,282	11,282	0 7 1	1 0 7
2,050	301	34	1,050	315	1,018	27,905	31,408	1,01,821	2,05,745	1,01,821	2,05,745	1,01,821	2,05,745	1 4 6	1 9 5
3,751	68	3	100	2,071	2,071	2,071	2,071	2,071	2,071	2,071	2,071	2,071	2,071	0 6 8	0 8 8
5,874	428	1,887	1,031	4,923	31,622	44,308	31,622	44,308	31,622	31,622	31,622	31,622	31,622	0 6 0	0 7 6
373	1,317	488	840	10,000	4,800	17,434	17,434	17,434	17,434	17,434	17,434	17,434	17,434	0 10 6	1 11 6
100	74	300	130	2,278	2,278	2,278	2,278	2,278	2,278	2,278	2,278	2,278	2,278	0 7 8	0 11 0
670	1,221	61	801	4,000	10,000	8,536	21,672	21,672	21,672	21,672	21,672	21,672	21,672	0 10 11	0 14 11
1,554	12	880	2,077	8,011	10,981	14,613	14,613	14,613	14,613	14,613	14,613	14,613	14,613	0 6 7	0 8 0
12	3,384	800	3,384	17,418	4,613	26,153	26,153	26,153	26,153	26,153	26,153	26,153	26,153	0 4 5	0 7 6
33	1,408	318	103	2,550	6,150	10,700	10,700	10,700	10,700	10,700	10,700	10,700	10,700	0 4 1	0 11 1
1,619	303	10,621	178	6,763	5,011	80,675	40,371	86,555	4,944	7,001	4,91,220	6,36,210	0 0 0	0 10 0	0 7 11
597	46	2,885	627	1,023	2,550	6,941	6,941	6,941	6,941	6,941	6,941	6,941	6,941	0 0 5	0 10 11
10	1,006	3	1,279	19	41,219	42,498	42,498	42,498	42,498	42,498	42,498	42,498	42,498	0 10 1	1 3 0
346	48	6,036	882	2,074	62,884	62,908	62,908	62,908	62,908	62,908	62,908	62,908	62,908	0 8 0	1 18 7
110	540	1,007	70	280	4,000	5,978	7,932	10,973	10,973	10,973	10,973	10,973	10,973	0 9 10	0 12 8
906	335	1,708	70	737	4,300	6,688	13,000	13,000	13,000	13,000	13,000	13,000	13,000	0 7 0	0 13 0
30	44	708	30	502	702	1,250	3,134	3,134	3,134	3,134	3,134	3,134	3,134	0 6 8	0 8 2
31	80	2,003	1	340	14	2,317	5,673	5,673	5,673	5,673	5,673	5,673	5,673	0 6 4	0 7 11
76	134	6,081	40	747	762	4,534	15,074	15,074	15,074	15,074	15,074	15,074	15,074	0 8 0	0 8 0
48,377	3,000	65,978	6,301	10,828	85,035	1,46,300	1,84,531	1,71,810	1,11,021	18,848	31,547	25,45,005	35,82,194	0 11 1	0 15 8

FORM No. II.

STATEMENT OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876,

FOR

1883-84.

Form No. II.—Statement showing the Expenditure of Revenue

NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.				Registration of births and deaths.	Buildings and other works (including hospitals, houses, latrines, &c.).
					Office establishment, including station, Honorary Magistrate's establishment, &c.	Collection of municipal taxes (including octroi) (establishment, including salaries, allowances, books, paper, money-boxes, repair to outposts, &c.).	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, equipment, &c.; repairs to outposts, &c.).			
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	1	Burdwan ...	2,368	2,54,070	4,386	938	.....	1,593	.....	60	523
...	2	Midnapore ...	500	27,907	801	756	.....	.....	.....	.....	744
...	3	Howrah and Chinsurah ...	10,500	43,851	3,325	1,633	.....	2,851	.....	.....	1,080
		Swarnapore ...	7,545	40,008	2,705	1,728	.....	1,636	.....	250	390
		Uttarpara ...	1,430	0,845	1,013	179	.....	506	.....	.....	.....
...		Total ...	22,735	91,744	6,926	3,534	.....	4,885	.....	250	2,179
...	6	Howrah ...	2,975	2,45,595	17,708	2,252	8,582	81,941	33,030	.....	.....
...		Divisional Total ...	31,776	6,19,543	32,788	10,600	9,562	38,424	83,050	250	2,748	
PRESIDENCY DIVISION.												
...	7	Suburban ...	68,251	4,90,876	37,404	11,094	42,858	32,046	72,000	1,500	2,000	
...	8	Krishnaghar ...	5,946	23,330	1,288	1,147	.....	.....	.....	267	851
...		Manjuria ...	4,772	22,000	2,041	1,033	.....	.....	.....	.....	54
...		Bangalata ...	830	6,556	603	452	.....	.....	.....	387	928
...		Total ...	10,598	52,975	4,172	2,608	.....	.....	.....	.....	.....
...	11	Jessore ...	6,359	17,070	1,227	.....	.....	1,122	.....	.....	.....
...		Divisional Total ...	1,05,302	5,61,821	45,813	14,546	42,558	35,778	72,040	1,606	2,054	
RAJSHAHY DIVISION.												
...	12	Bamra Baulah ...	2,550	19,040	1,501	1,703	156	635	.....	.....	.....
...	13	Darjeeling ...	2,469	1,25,160	7,507	955	.....	979	.....	.....	24,000
...		Divisional Total ...	5,019	1,44,200	9,008	2,658	136	1,614	.....	.....	24,000
DACCA DIVISION.												
...	14	Dacca ...	32,063	1,35,913	6,820	6,254	.....	1,940	.....	.....	.....
...		Narsingga ...	10,818	20,168	801	807	.....	5,380	.....	.....	733
...		Divisional Total ...	42,881	1,56,081	7,621	7,161	.....	6,320	.....	.....	733
CHITTAGONG DIVISION.												
...	16	Chittagong Town ...	2,004	41,248	1,908	2,113	.....	.....	.....	.....	447
...	17	Comilla ...	8,575	12,634	1,000	802	.....	.....	.....	.....	500
...		Divisional Total ...	10,579	53,882	2,908	2,915	.....	.....	.....	.....	947
PATNA DIVISION.												
...	18	Patna ...	56,330	1,11,471	5,728	5,619	.....	5,004	.....	.....	208
...	19	Gya ...	16,290	50,710	3,809	2,131	.....	4,339	.....	63	6,294
...	20	Arrah ...	1,591	21,380	1,740	.....	.....	2,079	.....	.....	679
...	21	Muzaffarpore ...	6,895	32,968	4,217	2,230	.....	1,195	.....	.....	540
...	22	Darbhanga ...	15,300	25,619	2,761	1,706	0	1,816	.....	.....	55
...	23	Oharsa ...	5,502	30,739	908	870	.....	946	.....	.....	560
...		Divisional Total ...	90,635	2,51,287	19,233	11,554	0	15,368	.....	63	5,548
BHAGALPORE DIVISION.												
...	24	Monghyr ...	7,245	23,018	2,015	1,654	.....	593	.....	230	1,303
...	25	Bhagalpore ...	46,030	84,740	1,671	2,677	.....	.....	.....	.....	1,566
...	26	Purneah ...	3,191	17,805	1,413	870	.....	.....	.....	.....	218
...		Divisional Total ...	46,466	1,25,563	5,100	5,201	.....	593	.....	230	3,087
GURGA DIVISION.												
...	27	Pooree ...	12,801	19,873	768	1,000	.....	1,124	.....	.....	.....
...		GRAND TOTAL ...	5,68,154	19,74,388	1,15,287	56,350	46,587	97,180	1,26,050	2,326	47,076	

Municipalities in Bengal during the year 1903-04.

PUBLIC HEALTH										
a	d	e	f	g	h	i			j	
Expenditure (Market, Dispensary, &c.)	Maintenance of medical institutions (dispensaries, establishments, medicines &c.)	Vaccination (establishments)	Water works (establishment repairs)	Road widening (establishment purchase of water-carts repairs &c.)	Road cleaning (establishment as to purchase and repair of dust-bins &c.)	CONSERVANCY.			Drainage works (establishment repairs).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
60	8,088	108	1 00 715	1 451	5 488	10,135	3	.....	67	
	4 785	129	8	28	1 905	10,474	.....	.....	104	
	1 800	3 10 120 71	715	904 194 78	504 3 770	14,835 5,984	.....	.....	1,168	
	1 200	4 18	715	2 024	1 764	3,843	.....	.....	2,208	
	3 735	745		9 474	6 540	72,777	203	.....	803	
65	11 468	3 693	1 91 434	14 937	16 118	1 10,597	304	.....	3,580	
	5 507	3 714		17 904	55 914	1 02,075	1,189	2,782	5,075	
72	3 506 810	..... 4	..... 185	823	1 754	2,141 2,518	.....	.....	1,538 1,087	20
72	1 541	.....	3 194	5 5	3 14	4,820	.....	.....	2,345	
408	3 511	87	198		201	3,885	.....	.....	1,150	
48	11 731	.....	5 372	14 542	37 140	1 11,287	1,189	2,782	8,470	
	2 100	.....	894	1 165	9 731	.....	.....	.....	801	
	2 111	144	10 141		7 553	9,416	.....	.....	8,041	
	4 11	316	11 050	1 108	11 284	3,416	.....	.....	5,842	
.....	14,125	360	25,810	1,535	13,982	29,824	.....	.....	2,240	
.....	1,309	48	.....	240	.....	7,345	.....	.....	.....
.....	15,434	404	25,810	1,573	12,568	37,819	.....	.....	2,549	
	17 17	120		101	.....	5,778	.....	.....	1,305	
71	.....	50	.....	5	500	6,031	.....	.....	.....
74	.....	185	.....	4 5	599	12,408	.....	.....	1,300	
225	10 634	709		7 11	.....	25,730	.....	.....	7,702	
225	5 87	170		1 171	.....	12,048	.....	.....	4,600	
175	1 742	171		37	.....	6,001	.....	.....	.....
221	3 014	123		1 09	.....	6,000	.....	.....	218	
401	.....	61		1 970	647	6,448	.....	.....	254	
75	4 370	210		1 19	.....	7,538	.....	.....	.....
5 010	.....	1 10		11 170	7,330	87,407	.....	.....	13,908	
1 727	5 445	384	700		3,344	6,556	.....	.....	865	
210	2 608	63	5 402		.....	14,156	.....	.....	5,000	
21	1 245	1 0		23	970	884	.....	.....	2,400	
1,818	9 497	886	3 108	28	3,820	21,704	.....	.....	6,353	
.....	1,898	86		.....	.....	9,098	.....	.....	2,008	
6,497	88,448	7 197	5 26 040	68 131	88,808	5,74,117	1,305	2,782	45,076	

REMARKS.

Form No. II.—Statement showing the Expenditure of Funds

1	2	3	4	5	6	7	8	9	10	11		
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	PUBLIC HEALTH—contd.		PUBLIC INSTRUCTION.	PUBLIC CONVENIENCE.						Contribution to Local & Provincial Funds.
			b			Public works.						
			Markets and slaughter-houses (including meat, contingencies).	Public gardens (total of seeds, produce of fruit, purchase of fish, poultry, &c.).		Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.	Other charges (printing, rewards, &c.).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
BURDWAN DIVISION.												
...	1	Burdwan ...	...	60	4,018	300	8,048	...	...	...	...
...	2	Midnapore ...	...	...	885	405	5,175	...	...	...	...
...	3	Hoochly and Chinsurah	...	...	825	780	7,897	...	...	...	...
			...	...	780	...	8,820	...	...	...	...
			...	...	187	...	990	...	...	...	...
...	4	Total	...	2,811	1,770	780	14,797	...	...	...	...
...	5	Bowrah ...	...	497	...	1,707	5,758	43,101	2,105	...	...
...	6	Divisional Total	...	2,645	80	8,985	7,542	72,115	2,330	1,545
PRESIDENCY DIVISION.												
...	7	Suburban ...	...	400	3,000	28,288	70,406	...	...	...	...
...	8	Krishnagar	...	...	315	...	1,301	6,078	...	...	...
			...	...	4,039	...	427	4,465	...	...	...
			...	...	300	...	1,002	...	...	...
...	9	Total	...	815	4,330	1,988	12,145	...	...	...	...
...	10	Jessore ...	...	80	120	801	2,340	...	...	...	...
...	11	Divisional Total	...	798	7,479	21,827	94,606	...	...	...	...
RAJSHAHY DIVISION.												
...	12	Rampore Basuak.	...	...	195	850	8,838	251	...	...	...
...	13	Barjeeling ...	...	180	600	6,906	10,632	...	...	...	...
...	14	Divisional Total	...	180	795	7,806	14,470	251	...	...	...
DAKKA DIVISION.												
...	15	Dacca	...	12	444	600	4,425	11,004	1,445	...	...
...	16	Narsingunge	...	...	856	710	8,263	2,717	...	...	...
...	17	Divisional Total	...	12	444	1,436	5,145	16,505	4,165	...	...
CHITTAGONG DIVISION.												
...	18	Chittagong Town	...	...	441	8,330	1,244	16,419	...	...	...
...	19	Cumilla	...	...	...	...	414	2,773	...	...	...
...	20	Divisional Total	...	...	441	3,380	1,758	19,192	...	...	...
PATNA DIVISION.												
...	21	Patna ...	...	...	1,374	1,638	1,889	33,944	...	...	...
...	22	Gya ...	...	...	...	400	...	5,480	...	...	...
...	23	Arrah ...	...	...	...	...	780	2,971	5,067	...	...
...	24	Monrampur	...	...	...	971	780	10,536	...	...	...
...	25	Darbhanga	...	...	87	819	1,422	5,023	901	...	...
...	26	Chupra ...	...	...	...	1,225	887	4,685	554	...	...
...	27	Divisional Total	...	87	1,374	8,111	5,704	61,560	6,512	...	...
BHAGALPORE DIVISION.												
...	28	Monghyr ...	...	144	856	2,088	1,895	5,755	155	...	...
...	29	Bhagalpore ...	...	...	925	905	1,554	16,130	...	...	...
...	30	Purneah ...	...	1	...	66	2,855	5,694	...	...	...
...	31	Divisional Total	...	145	1,779	3,709	6,748	90,470	156	818	...	
ORISSA DIVISION.												
...	32	Pooree ...	...	...	14	...	854	5,823	9,000	900	...
...	33	GRAND TOTAL	...	8,093	4,905	80,896	68,448	210,927	12,551	2,287	...	

Municipalities in Bengal during the year 1883-84.

13					13	14	15		
DEBT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.		
Taxes, impositions paid during the year.	Interest—		Deposits (salaries attached, contractors, &c.).	Advance (on account of departmental work, &c.).			Deposits.	Actual municipal balance.	Total.
	On account of last year.	On account of current year.							
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,001		3,380	961		2,377	2,48,063	1,746	9,038	10,781
					108	28,477		820	820
			654		1,611	40,488	870	18,744	19,825
					14,034	20,451		8,823	9,802
					906	0,018		1,307	1,307
			654		10,451	86,567	870	30,038	30,912
					8,378	2,44,237	1,030	5,512	4,529
3,001		3,380	1,006		25,612	6,06,694	5,645	42,900	46,546
			6,645	5,993	0,004	8,00,400	7,500	62,918	69,718
				105	1,302	25,587		2,902	2,908
					251	17,308		10,280	10,290
					400	6,302		2,164	2,164
				105	1,063	48,003		15,475	15,475
					5,585	17,455	4,780	2,088	8,974
			4,045	4,098	14,402	5,74,090	12,289	70,774	68,007
					608	18,833		2,813	2,813
4,919		4,682			7,161	1,00,956		17,694	17,694
4,919		4,682			7,826	1,25,769		20,507	20,507
					5,000	1,24,811		45,164	45,164
					967	20,333		5,413	5,413
					6,647	1,61,144		44,507	48,997
					680	37,817		5,520	5,520
					60	10,455	7,000	654	7,664
					1,840	14,272	7,000	6,174	13,774
			9,389	8,502	5,745	1,30,478	18,473	18,800	37,323
				10,297	1,833	80,000		18,496	16,496
610	08				893	21,834		1,787	1,787
					1,384	33,096		4,936	4,936
810		5			325	20,440		10,930	10,930
					6,409	30,724		5,917	5,917
820	08	5	9,880	18,700	14,587	3,03,701	18,478	28,226	77,171
					1,836	38,309		5,764	5,764
5,000	225			426	231	62,224	200	70,632	80,135
				295	37	17,301		3,368	3,368
5,000	225			721	1,003	1,08,014	800	90,003	90,265
					828	25,536		6,630	6,630
31,240	200	7,064	18,030	25,618	70,446	10,46,400	61,607	5,46,540	5,50,086

Expenditure in Bengal during the year 1883-84.

PUBLIC HEALTH.									
a	d	e	f	g	h	i			j
Repairs (to include depen- dency, &c.).	Maintenance of medical institutions (dispan- sary establishment, purchase of medicines, &c.).	Vaccination (establishment).	Waterworks (establishment, repairs).	Road watering (establish- ment, purchase of water cart, repairs, &c.).	Road cleaning (establish- ment, purchase and repair of dust-bins, &c.).	CONSERVANCY.			Drainage works (establish- ment, repairs).
						Establishment, repairs, purchase of dry earth, fuel for burning night-soil, &c.	Salaries, &c. of over- sighters.	Remuneration of con- s.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	1,000	70	.....	294	194	1,080	.....	.....	555
.....	1,000	30	.....	16	.....	865	.....	.....	307
.....	2,000	30	.....	294	.....	808	.....	.....	423
.....	.....	.....	540	.....	.....	1,116	.....	.....	66
.....	8,101	141	840	005	194	8,615	.....	.....	1,411
80	1,011	85	140	.....	940	192	.....	.....	1,151
.....	833	65	38	.....	045	.....	.....	.....	165
80	2,544	100	178	.....	1,801	168	.....	.....	1,266
.....	1,102	47	391	47	.....	1,060	.....	.....	230
80	745	20	.....	30	.....	100	.....	.....	108
.....	78	.....	.....	.....	.....	315	.....	.....	.....
.....	754	.....	.....	.....	.....	6	.....	.....	.....
.....	785	.....	.....	.....	.....	136	.....	.....	.....
.....	850	.....	.....	.....	.....	24	.....	.....	.....
80	8,034	20	.....	30	.....	600	.....	.....	108
.....	194	82	.....	.....	.....	470	.....	.....	242
.....	725	47	.....	304	.....	8,150	.....	.....	.....
11	174	80	.....	.....	.....	1,594	.....	.....	.....
.....	.....	60	.....	.....	.....	1,168	.....	.....	.....
11	1,050	100	.....	254	400	6,168	.....	.....	392
.....	205	.....	.....	.....	228	1,100	.....	.....	100
130	11,645	867	800	986	8,420	12,808	.....	.....	5,610
.....	.....	90	.....	.....	.....	2,362	.....	.....	990
86	2,211	102	.....	.....	.....	878	.....	.....	1,300
.....	610	.....	.....	.....	.....	3,223	.....	.....	2,05
.....	830	36	.....	.....	.....	264	.....	.....	280
.....	.....	.....	.....	.....	.....	179	.....	.....	110
.....	452	87	.....	.....	.....	.....	.....	.....	201
.....	600	20	.....	.....	.....	.....	.....	.....	291
.....	874	60	.....	.....	.....	5,400	.....	.....	820
.....	530	60	.....	.....	.....	1,043	.....	.....	824
146	1,047	23	.....	.....	.....	755	.....	.....	870
.....	1,047	15	.....	.....	.....	2,015	.....	.....	948
.....	822	.....	1,000	.....	.....	762	.....	.....	205
.....	512	.....	.....	.....	.....	146	.....	.....	50
.....	525	.....	.....	.....	.....	634	.....	.....	360
.....	.....	.....	.....	.....	.....	605	.....	.....	300
216	9,100	711	1,460	.....	.....	15,897	.....	.....	6,030
.....	.....	.....	.....	.....	.....	155	.....	.....	.....
.....	271	45	.....	1	725	15	.....	.....	108
.....	658	21	5	.....	.....	310	.....	.....	165
.....	535	10	300	.....	146	.....	.....	.....	15
.....	600	34	.....	.....	202	.....	.....	.....	820
.....	1,021	300	305	1	1,233	125	.....	.....	638
.....	.....	.....	1,300	.....	30	.....	.....	.....	315
.....	.....	.....	400	.....	90	45	.....	.....	.....
.....	.....	.....	1,000	.....	120	45	.....	.....	545
.....
.....	881	30	60	.....	.....	312	.....	.....	157
.....	110	13	.....	.....	.....	27	.....	.....	100
.....	25	.....	.....	.....	.....	.....	.....	.....	.....
.....	692	41	80	.....	.....	113	.....	.....	207
.....	8,178	246	.....	812	458	8,027	.....	.....	2,836
.....	8,921	106	.....	702	1,336	7,470	.....	.....	2,181
.....	8,470	110	.....	78	.....	702	.....	.....	130
.....	8,508	86	601	.....	237	.....	.....	.....	500
106	12,077	800	401	1,002	2,018	16,100	.....	.....	5,617
200	34,100	1,400	8,976	1,685	3,457	86,878	.....	.....	13,687
.....
180	1,750	54	.....	1,164	766	5,172	.....	.....	183
20	.....	.....	885	24	.....	1,480	.....	.....	1,118
.....	1,280	.....	888	180	.....	888	.....	.....	.....
.....	5,118	.....	750	78	.....	874	.....	.....	.....
.....	6,478	.....	1,816	267	.....	2,708	.....	.....	.....

REMARKS.

Form No. 11--Statement showing the _____

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524
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: Municipalities in Bengal during the year 1883-84.

12			13			14			15		
DEBT.						BALANCE AT CLOSE OF YEAR.					
Interest paid during the year.	Interest—		Treasury (including attached, construction, &c.).	Advances (on account of departmental works, &c.).	Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.			REMARKS.	
	On account of last year.	On account of current year.					Deposits.	Actual municipal balance.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
.....	873	.....	888	10,866	300	181	492		
.....	54	5,116	.....	103	103		
.....	270	3,574	.....	1,042	1,042		
.....	97	8,740	.....	5,512	5,512		
.....	873	.....	1,189	29,348	300	7,189	7,489		
.....	827	8,404	.....	5,404	5,404		
.....	208	3,041	.....	822	822		
.....	853	11,945	.....	3,905	3,905		
.....	58	4,131	.....	3,228	3,228		
.....	298	6,110	.....	2,401	2,401		
.....	392	8,009	3,000	2,302	2,302		
.....	248	3,923	.....	1,908	1,908		
.....	158	8,711	.....	1,028	1,028		
.....	178	1,853	.....	1,983	1,983		
.....	1,104	30,354	5,500	10,113	16,013		
.....	69	4,010	.....	737	737		
.....	760	.....	946	11,880	.....	2,583	2,583		
.....	185	6,887	.....	2,828	2,828		
.....	61	2,102	9	780	789		
.....	760	.....	819	25,421	376	9,015	9,991		
298	163	4,848	.....	875	875		
298	1,123	.....	3,660	95,740	6,170	24,908	31,778		
.....		
.....	909	50	1,133	23,633	.....	1,141	1,141		
.....	271	29,049	1,844	1,021	2,865		
.....	230	5,063	.....	1,103	1,103		
.....	140	5,187	.....	223	223		
.....	137	3,842	.....	7,720	8,126		
.....	180	.....	137	4,811	80	3,833	3,833		
.....	110	.....	177	4,931	.....	2,902	2,902		
.....	217	16,418	.....	2,464	2,464		
.....	515	16,286	.....	377	377		
.....	267	7,723	.....	9,006	9,006		
.....	705	14,343	.....	4,706	4,706		
.....	540	7,094	.....	1,237	1,237		
.....	88	3,355	.....	180	180		
.....	170	6,147	.....	640	640		
.....	98	3,767	.....	1,059	1,059		
.....	1,380	50	4,621	1,61,419	1,304	24,021	36,805		
.....	927	3,830	.....	2,010	2,010		
.....	30	3,002	.....	2,021	2,021		
.....	203	3,920	.....	1,480	1,480		
.....	302	3,427	.....	121	121		
.....	270	3,708	.....	627	627		
.....	1,723	15,980	.....	7,179	7,179		
.....	121	2,410	5	401	406		
.....	130	3,218	.....	1,003	1,003		
.....	209	5,738	2	1,480	1,501		
.....	93	3,479	.....	2,054	2,054		
.....	154	2,788	.....	405	405		
.....	29	1,083	.....	108	108		
.....	294	5,808	.....	2,664	2,664		
.....	693	27,361	.....	10,771	10,771		
.....	278	33,224	.....	20,489	20,489		
.....	373	10,280	.....	441	441		
.....	5,025	.....	1,189	1,189		
.....	1,542	68,490	.....	32,831	32,831		
.....	1,380	50	8,365	2,49,914	1,806	78,224	80,130		
.....		
.....	446	30,713	.....	17,753	17,753		
.....	602	16,063	.....	3,124	3,124		
.....	190	9,303	.....	2,108	2,108		
.....	5,387	13,918	.....	2,908	2,908		
.....	3,397	33,317	.....	5,100	5,100		

FORM NO. II.—Statement showing the Expenditure of ~~the~~

1	2	3	4	5	6	7	8	9	10			
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		FIRE AND SAFETY.				Registration of births and deaths.	Buildings and other works (erection of temples, mosques, &c.).
					Office establishment proper (establishment, &c.).	Collection of municipal taxes (rent, purchase of accounts, books, paper, money by sale, repair to out-poor, &c.).	Fire (establishment proper, change of fire-engine, buckets, repairs, &c.).	Lighting (establishment proper, change of lamps, oil, repairs, &c.).	Police (establishment proper, change of clothing, harness, &c.).			
RAJSHAHY DIVISION—continued.												
	51	Borna	1,455	6,040	822	596	15	295				54
	52	Shorepore	5,130	3,904	349	310		129				
		Total	2,685	9,953	1,171	906	15	423				54
	53	Bungpore	453	15,963	1,707	648		153				163
	54	Kuraoong	3,213	5,928	204	336						568
		Divisional Total	30,686	38,461	4,271	5,282	15	578	6	127		4,988
DACCA DIVISION.												
	55	Purandepore	5,580	6,029	319	1,100						
	56	Gomindo	1,908	3,224	117	254		31				
	57	Madaripore	486	6,593	209	423						
		Total	5,972	16,386	638	1,788		31				
	58	Burrial	1,864	12,379	232	781		727				177
	59	Nuichit	2,001	1,762	62	80		519				
	60	Jhalakatty	290	1,310	65	253						50
		Total	4,315	15,681	359	1,390		1,101				207
	61	Nasirabad	1,061	10,558	470	1,139						280
	62	Muktingacha	3,198	3,465	284	360						
	63	Jamaliore	1,006	6,515	80	914					60	323
	64	Riverpore	1,275	4,758	162	162					30	9
	65	Kishoregunge	1,941	3,454	275	268						
	66	Santipore	613	1,382	108	189						
		Total	8,270	29,618	1,178	2,796					96	527
		Divisional Total	18,463	61,630	2,245	6,873		1,176			96	736
CHITTAGONG DIVISION.												
	67	Cox's Bazar	943	2,354	90	240						25
	68	Brishnabarrah	805	5,782	327	573		143				
	69	Noakhali	1,430	5,419		750						
		Divisional Total	3,228	13,645	387	1,377		143				25
PATNA DIVISION.												
	70	Bach	3,614	6,373	781	827						
	71	Bahar	3,873	10,408	784	848						800
		Total	7,487	26,781	1,565	1,675						800
	72	Jamshirore	1,614	1,639	337	329						
	73	Buxar	1,398	9,860	530	530		243				
	74	Donouren	877	5,420	301	438						5
	75	Maharaj	1,001	10,992	278	316		194				1,897
	76	Siakhar	1,080	3,921	316	376						
		Total	6,063	50,712	1,269	2,607		430				2,897
	77	Hajipur	718	5,081	309	305		480				
	78	Lakeura	503	5,769	236	243		306				
	79	Sitamarhi	903	4,920		269						
		Total	1,924	15,770	554	1,079		886				80
	80	Roorah	440	5,168	347	438		148				365
	81	Madhubani	3,295	9,710	464	537						360
		Total	3,735	14,878	7							

— Bengal during the year 1883-84—continued.

PUBLIC HEALTH.										
e	d	c	f	g	h	i			j	
Repairs (to market, dispensary, &c.)	Maintenance of medical institutions (dispanary purchase of medicine, &c.)	Vaccination (establishment).	Water-works (establishment, repaired).	Road watering (establishment, purchase of water carts, repairs, &c.)	Road cleaning (establishment, purchase and repair of dust-bins, &c.)	Establishment, repairs, purchase of carts, buying night-soil, &c.	CONSUMPTION.		Drainage works (establishment, repair).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
260	0	31	33	200	100	62				
540	3		09	322	570	132				
790	12	31	40	383	671	147				
2,058	164			673	1,308	4,123				
226	808	15	468		1,463					
306	10,712	33	2,060	1,556	2,230	11,091			5,511	
61	1,304		45			1,333			78	
114	190		304		383	801			8	
	354				83	818			511	
205	1,744		318		440	3,120			507	
	1,310	26		66	663	2,326	100		465	
				302	50	28			15	
	1,316	35		63	804	2,564	100		480	
725				9		2,872			625	
		4		87	142	1,306			10	
125			100	113		103			45	
171			130		364					
656				30						
108										
1,252	4	250	219	456	4,052				680	
305	4,208	40	599	274	1,780	9,520	100		1,773	
176	160					225			8	
	410	70	138			1,093			420	
	1,306	75	60	304	102	137			161	
170	1,481	145	100	304	102	1,470			655	
100	2,056	51		51		407			100	
109	2,476	90			1,021	3,548				
302	4,031	147		51	1,621	3,346			100	
50	618	80	47			157			40	
	307	115		225		1,218			208	
	2,008	120	10			1,008			533	
						1,799			185	
						84				
30	4,617	205	57	236		4,594			1,303	
53	1,279	40		194		417			4	
	125	26		104		390				
	1,271	30				183			1,005	
33	2,775	137		308		390			1,015	
	645	20	39	320		496			21	
3,000	537	55	77	62	1,540	1,642	9		25	
3,800	1,709	103	116	183	1,540	1,928	8		43	
51	1,808	102	10	703	1,335				1,425	
60	1,185	100	95			640				
61	2,468	202	106	703	1,535	640			4,426	
	2,117	55		131		707			38	
	2,713	28				601			1,030	
	4,880	137		181		1,738			1,068	
4,791	20,845	1,070	270	1,860	4,080	15,111	9		5,090	

REMARKS.

Form No. II.—Statement showing the Expenditure of

NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY	PUBLIC HEALTH—contd.										Contribution to Local or Provincial Funds.	
			PUBLIC HEALTH—contd.		Other measures	Contributions to schools.	PUBLIC COMMISSION.							
			Markets and public houses (sanitary and other improvements)	Put to garden (sanitary and other improvements)			Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.	Other charges (rent of premises, &c.)		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
RAJSHAHY DIVISION—continued.														
	51	Borra	.....	.....	315	.....	.....	2,078	.....	308	.....	100	86
	52	Sherepore	.....	.....	474	.....	.....	2,154	.....	191	.....	.....	.....
		Total	.....	.....	789	.....	.....	4,232	.....	308	.....	100	86
	53	Ranpur	.....	.....	350	.....	.....	1,445	.....	816	.....	178	148
	54	Kurumang	.....	.....	.....	.....	.....	.....	.....	.....	.....	105	87
		Divisional Total	.....	.....	350	1,357	1,463	26,965	595	843	1,146	1,108	724
Dacca Division.														
	55	Purandarpore	.....	.....	1,290	.....	.....	300	.....	.....	.....	30	.....
	56	Goswami	.....	15	2,200	.....	.....	930	.....	.....	.....	60	.....
	57	Madhupore	.....	.....	.....	.....	.....	1,475	.....	.....	.....	.....	.....
		Total	.....	15	3,611	.....	.....	2,008	.....	.....	.....	113	.....
	58	Burial	.....	.....	75	.....	898	2,674	.....	1,122	.....	60	.....
	59	Nukhiti	.....	.....	60	.....	.....	906	.....	.....	.....	18	.....
	60	Jhalakati	.....	.....	60	.....	.....	857	.....	.....	.....	80	.....
		Total	.....	.....	195	.....	300	4,387	.....	1,122	.....	108	.....
	61	Nasirabad	.....	.....	84	.....	.....	2,497	.....	.....	.....	80	.....
	62	Mukhtarpore	.....	.....	600	.....	.....	2,793	.....	.....	.....	80	.....
	63	Jamulpore	.....	.....	130	1,094	.....	2,313	.....	.....	.....	334	.....
	64	Sherepore	.....	.....	8	960	.....	2,042	.....	.....	.....	80	.....
	65	Kishorepore	.....	.....	145	851	.....	1,398	.....	.....	.....	80	.....
	66	Baitapore	.....	.....	77	.....	.....	703	.....	.....	.....	80	.....
		Total	.....	.....	496	2,400	.....	11,796	.....	.....	.....	877	.....
		Divisional Total	.....	.....	361	6,318	300	19,217	.....	1,122	.....	509	.....
CHITTAGONG DIVISION.														
	67	Cox's Bazar	.....	.....	310	.....	.....	744	.....	108	.....	53	.....
	68	Baranbar	.....	.....	30	.....	684	625	.....	.....	.....	108	.....
	69	Noskhilly	.....	.....	80	.....	.....	637	.....	.....	.....	60	.....
		Divisional Total	.....	.....	420	.....	694	1,968	.....	108	.....	320	.....
PATNA DIVISION														
	70	Barh	.....	.....	297	.....	.....	1,480	.....	.....	.....	88	.....
	71	Behar	.....	.....	1,900	.....	102	3,390	.....	285	.....	833	.....
		Total	.....	.....	1,637	.....	102	4,864	.....	285	.....	616	.....
	72	Jugadipore	.....	.....	.....	.....	.....	272	.....	.....	.....	178	.....
	73	Buxar	.....	.....	378	.....	140	.....	55	1,700	.....	18	.....
	74	Deonman	.....	.....	50	.....	.....	1,277	.....	.....	.....	54	.....
	75	Nasirabad	.....	.....	1,840	.....	.....	3,779	.....	.....	.....	.....	.....
	76	Shabwah	.....	.....	179	.....	.....	516	.....	.....	.....	.....	.....
		Total	.....	.....	2,098	.....	380	5,276	641	1,700	.....	232	.....
	77	Hajipur	.....	.....	174	.....	164	1,051	.....	270	.....	311	.....
	78	Jaikunge	.....	.....	204	.....	52	.....	492	270	.....	198	.....
	79	Sitamarhi	.....	.....	.....	.....	.....	516	.....	.....	.....	138	.....
		Total	.....	.....	442	.....	206	1,567	707	640	.....	618	.....
	80	Bowrah	.....	.....	150	.....	168	160	.....	.....	.....	164	.....
	81	Madhubani	.....	.....	278	.....	.....	.....	.....	.....	.....	130	.....
		Total	.....	.....	662	.....	437	160	.....	.....	.....	274	.....
	82	Rivirungo	.....	.....	4,061	.....	.....	1,071	.....	1,301	.....	278	.....
	83	Nawan	.....	.....	400	.....	278	.....	.....	.....	.....	19	.....
		Total	.....	.....	5,161	.....	270	1,071	.....	1,301	.....	291	.....
	84	Mothari	.....	.....	84	.....	.....	61	.....	.....	.....	90	.....
	85	Bettiah	.....	.....	207	.....	.....	8,581	.....	.....	.....	90	.....
		Total	.....	.....	451	.....	180	8,582	.....	.....	.....	180	.....
		Divisional Total	.....	.....	694	16,406	1,866	16,554	2,278	3,828	800	2,128	.....

in Bengal during the year 1883-84—continued.

13					13	14	15		
DEBT.							BALANCE AT CLOSE OF YEAR.		
1. Loans, & advances during the year.	Interest.		Deposits (balance attached to current ac.)	Advances (on account of departmental work &c.)	Miscellaneous.	Total expenditure	Deposits.	Actual minimum balance.	Total.
	On account of this year.	On account of previous year.							
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
200	6,333	1,181				6,333		1,181	1,181
5,003	941					5,003			941
290	11,108	2,002				290		2,002	2,002
1,008	35,303	7,048				1,008		7,048	7,048
60	6,745	4,308				60		4,308	4,308
3,978	85,740	53,304				3,978		53,304	53,304
207	6,296	3,013				207		3,013	3,013
180	5,544	1,501				180		1,501	1,501
133	6,347	673				133		673	673
542	11,283	6,077				542		6,077	6,077
687	11,723	2,457				687		2,457	2,457
34	1,500	1,500				34		1,500	1,500
35	1,400	214				35		214	214
630	16,400	4,527				630		4,527	4,527
32	8,403	3,246				32		3,246	3,246
15	5,441	1,707				15		1,707	1,707
117	5,362	1,150				117		1,150	1,150
173	4,202	1,014				173		1,014	1,014
88	3,711	1,021				88		1,021	1,021
20	1,300	506				20		506	506
225	30,501	9,334				225		9,334	9,334
250	1,658	10,052				250		10,052	10,052
309	2,877	720				309		720	720
107	4,525	2,555				107		2,555	2,555
52	3,730	2,619				52		2,619	2,619
824	10,620	5,491				824		5,491	5,491
900	6,082	4,404				900		4,404	4,404
163	17,070	8,002				163		8,002	8,002
163	23,161	8,000				163		8,000	8,000
37	1,707	1,447				37		1,447	1,447
116	4,401	800				116		800	800
27	4,401	1,815				27		1,815	1,815
425	14,738	1,345				425		1,345	1,345
148	1,880	2,312				148		2,312	2,312
743	20,270	7,438				743		7,438	7,438
540	6,077	1,000				540		1,000	1,000
84	8,015	453				84		453	453
24	5,072	1,630				24		1,630	1,630
354	12,064	3,140				354		3,140	3,140
74	8,528	2,107				74		2,107	2,107
507	11,556	1,451				507		1,451	1,451
281	16,068	3,608				281		3,608	3,608
703	10,076	8,404				703		8,404	8,404
263	6,125	940				263		940	940
1,053	21,109	6,440				1,053		6,440	6,440
303	4,510	5,010				303		5,010	5,010
308	10,780	2,003				308		2,003	2,003
765	15,538	6,803				765		6,803	6,803
4,178	1,16,669	66,145				4,178		66,145	66,145

REMARKS.

Form No. II.—Statement showing Expenditure of

1	2	3	4	5	6	7			
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL NOTARIAL- MUTUAL.	PUBLIC SAFETY.		Registration of births and deaths.	Buildings and other works (erection of slaughter-houses, latrines, &c.).
					Office establishment, Inspection, Sanitary Magistrate's establishment, &c.	Collection of municipal taxes including octroi (establishment, purchase of fire-engine, trucks, repairs, &c.), and repairs to out-post, &c.).	Fire (establishment, purchase of fire-engine, trucks, repairs, &c.).		
BAGALPORE DIVISION.									
	86	Jamalpur ...	627	15,508	889	187			880
	87	Colgong ...	2,554	3,974	658	149		21	98
	88	Burish Bazar ...	1,498*	11,540	215	585			308
	89	Old Maidah ...	912*	3,965	340	324			
		Total ...	2,461	14,195	365	539			596
Per-	90	Deoghar ...	4,325	5,310	315	458	100		
...	91	Bahadurgunge ...	8,125	5,854	854	332	1,071	467	21
		Total ...	7,353	12,164	1,179	1,390	1,180	457	21
		Divisional Total ...	12,975	46,438	2,946	3,555	1,180	457	21
ORISSA DIVISION.									
	92	Ontak including cantonment ...	7,290	35,349	1,592	1,913	60	2,973	165
	93	Kendrapara ...	144	4,845	111	997			407
	94	Jajpore ...	500	2,133		594			690
		Total ...	7,934	43,027	1,703	3,518	60	2,973	165
	95	Balasore ...	1,834	9,161	620	1,363		701	255
		Divisional Total ...	9,768	52,908	3,323	4,881	60	3,674	165
CHOTA NAAGPORE DIVISION.									
	96	Hazratibagh ...	1,004	8,437		1,089			50
	97	Chuttra ...	2,361	5,143	590	426			
		Total ...	3,365	13,580	590	1,515			50
	98	Ranchee ...	2,999	10,223	327	584	708		27
	99	Purnia ...	1,807	9,107	792	561			5,106
	100	Chyesham ...	1,415	2,575	235	382			
		Divisional Total ...	10,585	35,905	1,974	2,762	708	11	50
		GRAND TOTAL ...	24,559	75,908	38,030	60,119	443	10,514	318

PUBLIC HEALTH.

e	d	c	f	g	h	i			j
Repairs (to marked, dispensary, &c.)	Maintenance of medical institutions (dispensary, purchase of medicines, &c.)	Vaccination (establishment)	Water-works (establishment, main, repairs)	Road works (establishment, cart, repairs, &c.)	Road clearing (establishment, cart, repairs, &c.)	Conservancy.			Drainage works (establishment, main, repairs)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
140	116	177	414	801	4,812	770	1,201	506	179
84	1,060	74	61	102	604	1	1,201	506	1,201
84	1,060	125	213	15	1,154	1	1,201	506	1,201
1,006	1,218	213	15	1,154	1,154	1	1,201	506	1,201
77	1,346	213	15	1,154	1,154	1	1,201	506	1,201
1,143	1,346	213	15	1,154	1,154	1	1,201	506	1,201
1,307	3,538	329	213	429	1,084	9,527	1	4,116	4,116
64	883	258	529	1,040	2,165	4,074	31	3,458	3,458
107	853	64	64	46	303	303	31	16	16
231	1,748	304	330	1,007	2,165	5,430	31	3,514	3,514
901	17	17	150	150	2,615	2,615	31	87	87
231	2,769	375	248	1,247	2,165	6,035	31	3,601	3,601
600	1,420	31	50	1,304	756	478	31	1,747	1,747
45	1,978	31	50	2,150	478	3,429	31	3,429	3,429
7	1,050	50	50	3,300	1,650	3,300	31	794	794
578	580	400	510	2,100	5,529	5,529	31	691	691
50	511	81	510	2,100	5,529	5,529	31	4,017	4,017
1,204	3,798	81	510	2,100	5,529	5,529	31	4,017	4,017
7,536	84,213	4,274	10,240	6,297	21,000	1,02,273	141	41,708	41,708

REMARKS.

Form No. II.—Statement showing the Expenditure

Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.			Registration of births and deaths.	Buildings and other works (not included in the above).
				Office establishment, Improvements, and other expenditure of establishment, &c.	Collection of municipal taxes, maintenance of public works, purchase of account books, paper, money, houses, repair to outposts, &c.	Fire (establishment purchase of fire-engines, trucks, repairs, &c.)	Licensing (establishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, purchase of clothing, lanterns, repairs to outposts, &c.)		
BURDWAN DIVISION.										
1	Jaipore ...	251	263	85	235	...	...	...	...	...
2	Petrohair ...	2,292	1,966	99	213	...	...	...	...	...
3	Kotalpore ...	1,189	1,997	118	402	...	...	...	...	...
4	Somnathkhali ...	3,840	3,313	...	...	...	...	...	...	...
	Total ...	6,562	7,059	393	925	...	...	...	...	...
5	Mura ...	371	603	16	71	...	...	...	...	...
6	Pandowali ...	124	1,255	24	201	...	...	...	...	...
7	Jhannatal ...	724	2,059	146	318	...	...	...	...	...
8	Bully ...	608	1,541	107	302	...	...	...	...	...
9	Koergunge ...	100	369	80	60	...	...	...	...	...
10	Bhayanbazar ...	760	2,318	142	403	...	...	...	...	...
11	Khanacol ...	282	1,637	110	308	...	...	...	...	...
	Total ...	3,179	9,803	677	1,661	...	...	...	...	...
	Divisional Total ...	10,181	16,962	830	2,596	...	...	...	...	...
PRESIDENCY DIVISION.										
12	Herda ...	850	1,551	120	240	...	...	...	...	...
13	Changda ...	478	2,838	126	411	...	...	...	...	...
14	Jaguly ...	190	693	50	152	...	...	...	...	...
	Total ...	608	3,051	196	603	...	...	...	...	...
15	Keshubpore ...	301	651	49	245	...	...	...	...	...
	Divisional Total ...	1,774	5,491	266	1,054	...	...	...	...	...
RAJSHAHY DIVISION.										
16	Jalpigore ...	446	2,232	483	327	...	...	...	...	1,190
DACCA DIVISION.										
17	Manikgunge ...	1,554	4,450	444	120	...	...	...	...	...
18	Bowhal ...	405	1,877	...	308	...	...	...	...	...
19	Perozopore ...	116	2,719	...	414	...	...	...	...	...
20	Bachergunge ...	1,549	2,400	...	318	...	...	...	...	...
	Total ...	2,070	6,586	83	637	...	...	...	...	...
21	Tanail ...	508	4,303	72	779	...	...	...	...	...
	Divisional Total ...	4,129	15,409	268	1,836	...	...	...	...	...
PATNA DIVISION.										
22	Khagoul ...	4,467	2,718	...	512	...	...	...	...	...
23	Manair ...	1,302	1,234	...	244	...	...	...	...	...
24	Uttarpore Niamul ...	9,337	9,191	...	613	...	...	...	...	...
25	Mahomednora ...	5,075	1,902	...	...	...	...	...	...	...
26	Boyarpore ...	1,961	1,229	...	73	...	...	...	...	...
27	Patna ...	2,318	2,729	...	410	...	...	...	...	...
28	Mokansah ...	7,828	3,190	...	867	...	...	...	...	...
29	Dumapore Cantonment ...	390	11,912	...	1,956	...	...	...	...	...
30	Nowada ...	3,173	1,225	...	168	...	...	...	...	...
	Total ...	33,764	33,979	168	3,196	...	...	...	...	...
31	Tikari ...	3,460	2,078	...	291	...	...	...	...	...
32	Dandnagar ...	4,773	2,013	...	336	...	...	...	...	...
33	Joanabad ...	1,110	1,503	...	...	...	...	...	...	...
34	Nowada ...	943	1,073	...	154	...	...	...	...	...
35	Humna ...	875	636	...	196	...	...	...	...	...
36	Bajuli ...	464	640	...	184	...	...	...	...	...
37	Sheerghat ...	972	1,127	...	804	...	...	...	...	...
38	Pateelpore ...	801	417	...	123	...	...	...	...	...
39	Surungabad ...	595	915	...	230	...	...	...	...	...
40	Orta ...	799	496	...	147	...	...	...	...	...
41	Nabinagar ...	1,498	801	...	143	...	...	...	...	...
	Total ...	18,780	11,966	671	1,979	...	...	...	...	...
42	Narsingpore ...	988	1,261	...	316	...	...	...	...	...
43	Chinari ...	331	977	...	367	...	...	...	...	...
	Total ...	720	2,499	108	583	...	...	...	...	...
44	Mohar ...	632	1,251	...	206	...	...	...	...	...
	Divisional Total ...	80,868	48,766	889	5,963	...	...	...	...	...

— Bengal during the year 1883-84.

[illegible]

REMARKS.

FORM No. II.—Statement showing the Expenditure

1	2	3	4	5	6	7				
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.	PUBLIC SAFETY.	(a)			
					Office Establishment, Inspection, Honorary Magistrate's establishment, &c.	Collection of municipal taxes including school (establishment), purchase of equipment, books, paper, money boats, repair to outputs, &c.	Fire (establishment, purchase of fire-escape, buckets, repairs, &c.)	Licenses (establishment, purchase of lamp, oil, repairs, &c.)	Police (establishment, purchase of clothing, lanterns, &c., repairs to outputs, &c.)	Registration of births and deaths.
SHAGULFORD DIVISION.										
	45	Khurukpore ...	87	1,400	...	231	...	...	124	...
	46	Kishengunge ...	1,561	3,755	51	223	...	...	...	...
	47	Rangunge ...	1,528	1,230	...	224	...	243	...	...
		Total ...	3,089	4,485	51	607	...	263	...	...
		Divisional Total ...	3,146	5,955	51	655	...	292	124	...
CHOTA NAGPUR DIVISION.										
	48	Lohardugga ...	903	1,700	86	211	...	...	...	...
	49	Garwah ...	1,231	2,327	...	630	...	...	...	...
	50	Daloungunge...	37	2,501	...	220	...	...	...	...
		Total ...	2,171	5,527	86	976	...	...	...	...
	51	Rashtoonathpore ...	1,477	1,953	60	105	...	...	...	...
	52	Jhalda ...	1,003	2,102	60	230	...	...	...	...
		Total ...	2,480	4,055	120	336	...	...	...	...
		Divisional Total ...	2,551	10,002	204	1,332	...	...	...	...
		GRAND TOTAL ...	75,745	1,12,960	2,121	14,045	...	2,098	124	12

Service during the year 1883-84—continued.

PUBLIC HEALTH.									
d.	e.	f.	g.	h.	i.			j.	k.
By allotment, purchase of medicines, &c.	Vaccination (establishment).	Water-works (establishment, repairs).	Road watering (establishment, purchase of water carts, repairs, &c.).	Road cleaning (establishment, purchase of fuel, &c.).	Establishment, repairs, purchase of water carts, burying night-soil, &c.	Conservancy.		Drainage works (establishment, repairs).	REMARKS.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		
400		255			208				
400		255			208				
400		255			208				
400		255			208				
500					208				
35	60				401				50
375	50				1,837				50
					148				
					263				
					264				
675	80				1,731				60
6,197	290	1,351	510	2,890	18,490			14,804	

Form No. II.—Abstract Statement

Serial number.		NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year	Office establishment, including postage and telegraph.	Old action of municipal taxes (including salaries, wages, books, paper, money, house, repair to out-ports, etc.)	Fine (including amount, per cent of fine, arrears, etc.)	Levying (including amount, per cent of fine, arrears, etc.)	Police (including amount, per cent of fine, arrears, etc.)	Expenditure of books and stationery.	...
BURDWAN DIVISION.											
...	10,554	2 40 0	5 200	3 064	3 870	60	1 975	...	...
...	13,000	46 144	1 400	1 047	1 197	...	...	...	...
...	85,434	1 54 44	1 110	6 094	6 191	...	...	...	...
...	5,772	1 4 47	18 000	5 478	11 948	...	...	...	...
...	9,484	1 0 0	1 641	1 064	717	...	...	...	...
...	2,442	...	...	...	177	...	...	...	...
Divisional Total			77,746	77 746	46 74	18 904	4 307	91 090	458	...	...
PRESIDENCY DIVISION.											
...	1,37,422	6 91 12	43 075	34 974	45 548	72 000	1 900	...	...
...	16,511	7 1 1	2 25	6 311	1 1	...	...	...	...
...	9,107	...	...	478	...	...	...	...	...
...	2,060	...	...	1 011	...	...	...	...	...
...	27,324	...	...	4 137	...	...	...	...	...
Divisional Total			1,91,365	8 11 12	55 474	57 085	48 574	72 10	1 781	...	...
RAJSHAHY DIVISION.											
...	3,000	27,897	2,156	2,881	150	...	...	...	...
...	17,707	20,640	693	937	...	...	...	...	...
...	455	15,063	1,707	940	...	...	...	...	...
...	6,418	21,600	600	2,114	...	...	...	...	...
...	3,650	9,004	621	509	15	...	...	...	...
...	5,073	1,36,090	7,711	3,301	...	...	...	...	...
...	446	...	...	377	...	...	...	...	...
Divisional Total			42,346	2,31,948	18,828	8,347	158	...	...	...	...
DACCA DIVISION.											
...	44,484	1,61,321	7,874	7,351	...	6,320	...	...	...
...	9,072	16,308	848	1,708	...	...	...	...	...
...	6,290	22,220	601	2,337	...	1,550	...	...	...
...	7,781	26,091	1,340	4,574	...	...	...	...	...
Divisional Total			65,426	2,35,910	9,943	15,940	...	7,010	...	...	...
CHITTAGONG DIVISION.											
...	3,037	45,897	1,198	2,302	...	...	...	...	...
...	9,200	21,305	1,227	960	...	...	...	...	...
...	1,430	...	...	700	...	...	...	...	...
Divisional Total			13,907	67,202	2,425	4,071	...	...	...	...	...
PATNA DIVISION.											
...	97,871	1,60,150	7,401	9,898	...	5,004	...	...	...
...	29,030	70,756	4,440	4,180	...	4,905	...	...	...
...	8,705	24,040	3,154	2,840	...	2,422	...	...	...
...	6,641	47,806	4,943	2,506	...	1,879	...	...	...
...	14,008	80,107	3,408	5,079	...	1,904	...	...	...
...	14,505	53,081	2,415	1,927	...	1,390	...	...	...
...	8,705	14,252	748	1,371	...	...	...	...	...
Divisional Total			1,43,867	4,51,560	20,897	20,648	...	18,204	...	...	...
SHRAGPORE DIVISION.											
...	7,929	80,895	5,977	2,194	...	582	...	...	...
...	40,118	2,354	2,761	...	...	...	...	...	...
...	6,200	22,091	1,444	1,877	...	908	...	...	...
...	2,401	14,105	384	540	...	1,180	...	...	...
...	7,503	12,164	1,776	1,300	...	...	...	...	...
Divisional Total			73,196	1,48,506	8,076	8,716	...	5,084	...	...	...
FORWARD											
...
Divisional Total			73,196	1,48,506	8,076	8,716	...	5,084	...	...	...
ORISSA DIVISION.											
...	12,801	19,375	768	1,000	...	1,154	...	...	...
...	7,554	45,057	1,708	3,816	...	2,073	...	...	...
...	1,534	8,151	639	1,363	...	701	...	...	...
Divisional Total			21,889	72,583	5,081	5,811	...	4,928	...	...	...
ORISSA NAGPORE DIVISION.											
...	3,387	13,000	300	1,548	...	708	...	...	...
...	8,100	17,170	443	1,805	...	...	...	...	...
...	4,987	13,222	833	705	...	...	...	...	...
...	1,415	2,878	233	...	...	...	...	...	...
Divisional Total			16,889	46,997	1,780	4,104	...	708	...	...	...
GRAND TOTAL			5,95,829	28,45,006	1,57,408	1,82,480	65,729	1,14,787	1,05,590	8,948	70,928

22 **Local and Unions in Bengal during the year 1883-84**

PUBLIC HEALTH										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Number of deaths, discharges, &c.	Maintenance of medical in- stitutions (establishment and purchase of medicine &c.)	Vaccination (establishment)	Water works (establishment, repairs)	Red water- works (establishment, repairs)	Red water- works (establishment, repairs)	Red water- works (establishment, repairs)	Establishment of public health institutions	Refunds of fines or over payments	Remissions of com- mission	Dwelling works (establish- ment, repairs)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
65	8,840	800	1,01,855	2,057	5,460	13,778	5	.....	.....	1,478
80	8,418	140	8	77	1,003	1,003	.....	.....	.....	1,072
11	3,250	637	715	2,316	4,215	14,607	.....	.....	.....	2,754
.....	4,000	743	.....	4,454	6,712	74,075	801	.....	.....	698
.....	2,344	100	178	.....	3,076	192	.....	.....	.....	5,912
.....	2,133	47	891	47	.....	1,000	.....	.....	.....	250
108	20,091	2,067	1,04,457	15,003	10,433	1,25,753	204	.....	.....	5,876
214	14,967	3,724	1,400	17,901	35,914	1,17,114	1,180	2,793	15,135	.....
72	5,145	323	3,030	830	4,274	4,744	.....	.....	.....	2,458
468	2,613	97	1,790	.....	353	3,700	.....	.....	.....	1,405
.....	808	41	60	.....	37	112	.....	.....	.....	357
.....	12,477	564	401	1,802	3,044	16,100	.....	.....	.....	5,417
350	50,911	4,253	7,309	20,615	40,790	1,41,000	1,180	12,788	23,732	.....
90	2,100	272	1,770	1,190	5,733	1,420	.....	.....	.....	1,620
180	1,730	54	.....	1,164	705	6,172	.....	.....	.....	163
.....	2,506	164	.....	872	1,306	.....	.....	.....	.....	4,192
.....	4,578	.....	1,318	207	.....	1,202	.....	.....	.....	.....
.....	700	12	321	401	.....	371	.....	.....	.....	387
296	5,421	109	10,067	.....	7,551	10,070	.....	.....	.....	5,941
741	1,452	.....	.....	41	925	1,047	.....	.....	.....	.....
1,107	16,877	681	14,025	3,002	14,426	22,187	.....	.....	.....	11,073
.....	13,424	408	50,730	1,573	12,583	30,516	.....	.....	.....	3,194
.....	1,748	.....	510	.....	460	2,180	.....	.....	.....	507
.....	1,080	57	.....	05	1,303	2,284	100	.....	.....	243
.....	1,028	4	230	210	450	4,055	.....	.....	.....	843
205	10,443	408	27,319	1,547	15,007	45,744	100	.....	.....	5,197
176	8,012	190	.....	105	.....	8,997	.....	.....	.....	1,314
74	2,553	120	487	307	600	7,710	.....	.....	.....	496
.....	1,398	72	00	204	396	1,67	.....	.....	.....	101
250	8,441	330	497	670	701	15,075	.....	.....	.....	1,901
497	18,820	650	.....	5,694	1,021	37,011	.....	.....	.....	12,780
694	5,351	335	.....	1,171	425	14,632	.....	.....	.....	6,108
211	7,390	405	73	501	6,081	6,008	.....	.....	.....	1,905
554	6,454	217	.....	3,300	000	6,800	.....	.....	.....	1,460
5,900	1,202	104	110	2,183	2,187	8,410	0	.....	.....	327
156	6,718	472	105	1,073	1,035	8,179	.....	.....	.....	1,535
.....	4,890	107	.....	131	.....	1,724	.....	.....	.....	1,034
6,236	48,733	2,475	204	13,033	12,410	82,675	0	.....	.....	24,787
1,297	8,861	641	290	474	2,740	10,092	.....	.....	.....	548
260	3,304	109	2,402	.....	192	14,430	.....	.....	.....	3,000
81	1,646	120	256	25	974	1,731	.....	.....	.....	2,502
56	1,388	123	.....	.....	.....	1,310	1	.....	.....	1,197
1,143	1,346	.....	113	16	.....	5,625	.....	.....	.....	2,140
6,136	12,438	808	3,570	495	4,009	31,064	1	.....	.....	10,500
.....	1,800	50	.....	.....	.....	9,086	.....	.....	.....	2,065
381	1,740	828	586	1,097	5,105	6,830	81	.....	.....	5,614
.....	907	17	.....	100	.....	2,615	.....	.....	.....	87
381	6,545	625	686	1,347	2,168	17,181	21	.....	.....	5,098
646	1,878	31	80	.....	2,150	478	.....	.....	.....	2,424
50	1,034	190	.....	.....	.....	4,730	.....	.....	.....	534
798	580	.....	.....	.....	.....	2,040	.....	.....	.....	300
80	261	.....	400	.....	.....	210	.....	.....	.....	400
1,642	6,803	191	810	.....	3,120	7,600	.....	.....	.....	4,117
15,988	1,78,680	11,707	2,65,636	95,715	1,15,066	6,94,830	1,894	2,788	95,790	.....

REMARKS:

REPORT

ON

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1884-85.

Calcutta:
PRINTED AT THE BENGAL SECRETARIAT PRESS.
1886.

REPORT

ON

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1884-85.

No. 1663.

FROM R. H. WILSON, Esq.,

Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Calcutta, { Dated the 6th April } 1886.
 { Issued the April }

MUNICIPAL DEPARTMENT.
(MUNICIPAL.)

SIR,

I AM directed to submit, for the information of His Excellency the Governor-General in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1884-85, together with classified statements showing the income and expenditure of the municipalities during that year, prepared in accordance with the instructions contained in the orders of the Government of India, in the Home Department, No. 2—103-14A, dated the 27th July 1882.

THE CALCUTTA MUNICIPALITY.

2. *Changes in the Corporation.*—During the year under report several changes took place in the *personnel* of the Municipal Commission. Six Commissioners appointed by Government resigned their seats. To fill up their places five gentlemen were appointed, and one seat remained vacant when the year closed. This has since been filled up.

Of the elected Commissioners four resigned during the year and four were elected.

Besides the above, 31 elected and 4 nominated Commissioners submitted their resignations in consequence of the appointment of a Commission under section 28 of Act IV (B.C.) of 1876. Of these, 29 gentlemen, who offered themselves for re-election, were again returned as Commissioners.

3. Twenty-four general meetings were held by the Commissioners during the year, of which 10 were special general meetings, 3 were quarterly, and 6 were special meetings. Of Standing Committees there were 120 meetings, and of Special Committees 22 meetings. The Town Council met 49 times, the

Water-supply Extension Committee 9 times, the Bustee and Tank Committee 20 times, the Market Committee 9 times, and the Sanitary Committee 3 times. The total number of attendances at meetings amounted to 2,116 out of 4,520, the maximum number possible.

4. *Work of the Town Council.*—The Town Council dealt with a large number of matters of varying degrees of importance. Among others were the arrangements made for the repayment of the debentures of 1864, the carrying out of miscellaneous improvements in the town, chiefly consisting of the extension and widening of roads, the steps taken to provide more commodious hackney carriages, presentation of addresses to Lord Ripon on the eve of his departure from India, and to Lord Dufferin on his arrival in Calcutta, provision of additional establishment for extending vaccination operations owing to the prevalence of small-pox, and the permanent appointment of an officer for the inspection of articles of food and drink.

5. *Municipal Loans.*—At the end of 1883-84 the total debt of the Corporation amounted to—

	Rs.
Debenture loans	80,47,900
Consolidated loan from Government	71,07,195
Total	1,51,55,095

Against the debenture loans the Commissioners had a sinking fund of the nominal value of Rs. 25,59,385. A debenture loan of Rs. 25,62,100 bearing interest at 6 per cent. fell due on the 31st December 1881, and was repaid by the Municipal Commissioners, the sinking fund being used up for this purpose. The operations for paying off the matured debentures were very successfully carried out. During the year the Commissioners borrowed Rs. 15,00,000 by debentures bearing interest at 5 per cent. for the extension of the drainages and water-works, and a temporary loan of Rs. 5,00,000, without interest, was obtained from Government.

6. *Income.*—The following statement compares the income of the municipality under the three ordinary revenue funds during 1884-85 and 1883-84 :—

<i>General Fund—</i>		1883-84.	1884 85.
		Rs.	Rs.
House-rate ... ..	...	9,72,275	9,99,552
Taxes ... ..	...	4,15,360	4,69,170
Fees ... ..	...	6,288	4,933
Fines and penalties ... ..	...	21,329	25,022
Road Department receipts ... ..	...	37,679	43,134
Street-watering do. ... ..	...	143	40
Conservancy do. ... ..	...	42,489	40,163
Municipal Railway do. ... ..	...	4,710	296
New Drainage do. ... ..	...	9,837	9,277
Night-soil Department ... ..	...	2,19,718	2,18,317
Slaughter-house receipts ... ..	...	42,389	40,395
Municipal market do. ... ..	...	1,22,368	1,27,920
Hospital and vaccination fees ... ..	...	381	1,097
Rents ... ..	...	34,958	22,534
Miscellaneous ... ..	...	17,836	13,066
Total ... ..	...	19,47,760	19,54,907
<i>Water-rate Fund—</i>			
Water-rate ... ..	...	4,09,732	4,15,440
Sale of water ... ..	...	99,283	95,755
Water-supply, miscellaneous receipts ... ..	...	3,548	2,432
Total ... ..	...	5,12,563	5,13,627
<i>Lighting-rate Fund</i>		2,50,818	2,55,438
GRAND TOTAL ... ..	...	27,10,641	27,23,972

In the General Fund the receipts exceeded those of the previous year by Rs. 7,147. In the Water-rate Fund the receipts exceeded those of the previous

year by Rs. 1,064. The receipts of the Lighting-rate Fund exceeded those of the previous year by Rs. 5,120.

7. *Expenditure.*—The following table shows the expenditure of the municipality from the three ordinary revenue funds during the period under review, as compared with the actuals of the previous year :—

	1883-84.	1884-85.
	Rs.	Rs.
<i>General Fund—</i>		
Interest on loans	5,51,701	5,00,122
Contribution to Sinking Fund and repayment of loans	1,74,853	2,39,380
Establishment	2,05,290	2,07,225
Cost of collection	32,589	31,370
General expenditure	65,267	60,430
Road Department expenditure	2,45,515	2,66,095
Street-watering	53,120	52,725
Gowkhanah charges	95,780	1,18,783
Conservancy charges of the town	96,798	96,808
Municipal Railway	67,012	49,195
Drainage pumping-station	33,991	29,560
House-drainage	5,577	7,236
Salt-Water Lakes	18,919	22,764
Burning Ghât charges	526	1,837
Night-soil Department	1,38,727	1,53,209
Slaughter-house	16,931	10,331
Municipal market	25,248	24,849
Hospital and vaccination	35,098	35,417
Town Hall	5,743	21,280
Miscellaneous	98,548	2,03,444
Total	19,65,265	21,93,023
<i>Water-rate Fund—</i>		
Interest on loans	1,08,583	2,06,319
Contribution to Sinking Fund and repayment of loans	95,248	1,04,095
Establishment	83,723	86,413
Cost of collection	6,413	6,111
General expenditure	7,493	12,516
Working expenses	91,737	96,923
Charges for supply of water to shipping, &c.	16,203	16,123
Total	4,99,430	5,29,703
<i>Lighting-rate Fund—</i>		
Lighting lamps	2,34,689	2,58,237
Supervision and contingencies	4,997	5,198
Cost of collection	3,562	3,020
Cost of new lamps	820	7,334
Total	2,43,978	2,74,395
GRAND TOTAL	27,08,673	29,97,121

The expenditure from the General Fund exceeded the receipts by Rs. 2,38,116. This included Rs. 32,498, being an instalment credited to the Reserve Fund on account of 1883-84, which was not paid within that year. The expenditure from the Water-rate Fund exceeded the receipts by Rs. 16,076, and the Lighting-rate Fund had a deficit of Rs. 18,957.

8. *State of the Special Funds.*—There are certain funds not included in the above statements which are maintained for special purposes. The receipts of the *Police-rate Fund* during the year amounted to Rs. 2,85,418, and the disbursements made to the Commissioner of Police amounted to Rs. 2,83,250. Including the opening balance of the year, Rs. 24,622, there remained a sum of Rs. 20,790 in hand at the close of the year. The receipts of the

Jute Ware-house Fund amounted to Rs. 23,281; 80 per cent. of which, Rs. 18,625, was payable to the Commissioner of Police for maintenance of the fire-brigade. After meeting collection and inspection charges, there was a surplus of Rs. 1,031, which was credited to the General Fund. The receipts of the *Hackney Carriage Registration Fund* amounted to Rs. 15,384, out of which Rs. 5,767 were expended on account of establishment and other charges, leaving a surplus of Rs. 12,618. The receipts of the *Cart Registration Fund* amounted to Rs. 72,193, and the charges to Rs. 5,503, leaving a surplus of Rs. 66,690. The *Marcus Legacy Fund* had 4 per cent. Government securities to the value of Rs. 70,000 and a cash balance of Rs. 4,275. The *Chipore Road Improvement Fund* had a balance of Rs. 11,969 at the commencement of the year. The expenditure for the acquisition of land amounted to Rs. 24,521, thus exceeding the amount at credit by Rs. 11,052, which was to be made good from the General Fund.

9. *Working of the various departments of the Municipality.*—The gross demand made by the Bill Department amounted to Rs. 22,59,683, against Rs. 21,93,045 in 1883-84. The outstanding balance on 31st March 1885 was Rs. 63,545, as compared with Rs. 67,240 in the previous year. It is stated that this outstanding balance would have been reduced to Rs. 31,968, had not bills to the amount of Rs. 31,577 been returned by the Collector and Warrant Officer a few days before the end of the last quarter of the year. Of the total demand of the year, the Collector realized 91.03 per cent., against 92.24 per cent. in the previous year. In the Warrant Department the outstandings amounted to Rs. 46,105, against Rs. 44,849 at the end of 1883-84.

10. The receipts under the head of license fees aggregated Rs. 4,85,104, as compared with Rs. 4,94,735 in the previous year, and the decrease is attributed to slackness of trade. Trade and profession licenses are shown to have yielded Rs. 2,64,183; carriage and horse licenses Rs. 99,744; trade refuse fees Rs. 36,944; hackney carriage registration fees Rs. 14,953; and cart registration fees Rs. 72,203.

11. *Law suits.*—The Corporation were engaged as plaintiffs in seven civil suits, of which two had been pending from the previous year. Three suits were decreed in favour of the Corporation, two suits were referred to arbitration, and two suits were pending when the year closed. It was stated in the report for 1883-84 that Baboo Nundo Lal Bose, owner of No. 65, Baghbazar Street, applied to the High Court, praying for the issue of a writ of *certiorari* against the Commissioners in the matter of the assessment of his house. But Mr. Justice Pigot held that the High Court had no power to issue such a writ against the Commissioners. Baboo Nundo Lal Bose preferred an appeal from that order, and the Appellate Bench held that the Commissioners had not been guided by the principle laid down in section 104 of the Calcutta Municipal Act. The order of the lower court was reversed, and the *rule nisi* for the *certiorari* against the Commissioners was made absolute. In one case the Commissioners had to defend in the Police Court a charge brought against them for causing a nuisance by filling up a tank with street refuse. The Magistrate, after making a personal inspection of the locality, dismissed the charge on the ground that the Corporation had taken the best means in their power to abate the serious danger to public health caused by the filthy tank. In the criminal courts, 16,590 persons were prosecuted for various offences, against 12,387 in 1883-84. In the License Department the fines imposed amounted to Rs. 5,188. In the Conservancy Department to Rs. 4,780, and in the Health Officer's Department to Rs. 2,321. Prosecutions under the Vaccination Act were for the first time instituted in the Police Court: the number of summons issued was 353, and the amount of fines imposed was Rs. 32 only.

12. *Meteorology of the year.*—The year 1884 was characterized by drought and abnormally high temperature in the early months; a temperature of 103.7°F. was registered about the middle of April. The rainfall was below the average, viz. 62.61 inches against 66.38, the average of the preceding 48 years. During the first four months hardly any rain fell. There was a rise in prices of food, but there was no distress in the town.

13. *Vital Statistics.*—The vital statistics of the town have been drawn up for the calendar year 1884 instead of for the official year 1884-85. This change was recommended by the Army Sanitary Commission, so that the

health statistics of Calcutta may easily be comparable with the sanitary records of other towns and countries of the civilized world. The number of births registered was 8,290 as compared with 7,434 in 1883, and 6,985 the mean of the preceding decade. The ratio of registered births per 1,000 of population was 19.1 as compared with 17.1 in 1883. The average birth-rate in England is 34.4 per mille. The registration of births was comparatively satisfactory, and showed results better than those of any year of which there is record, though it is apprehended that birth registration in Calcutta is still imperfect. Among the various races, the recorded birth-rates per mille were—

			1881.	1883.
Non-Asiatics	...	...	13.2	13.1
Mixed races	...	...	49.6	48.5
Hindooes	...	...	26.2	18.9
Mahomedans	...	...	15.9	13.6
Other classes	...	...	4.2	6.6

14. The number of deaths recorded during 1884 was 13,256 as compared with 12,325 in 1883, giving a death-rate of 30.5 per mille against 28.4. The year 1884 was exceptionally unhealthy in two respects: there was a severe outbreak of cholera in the months of March, April, and May, causing 1,616 deaths against a mean figure for the same months for the previous 14 years of 605. Small-pox also prevailed to an unusual extent, causing 478 deaths against 73 in 1883 and 17 in 1882.

15. *Appointment of a Commission under section 28, Act IV (B.C.) of 1876.*—In the beginning of July 1884 a memorial, signed by the Honourable H. S. Cunningham and 1,041 other residents of the town of Calcutta, was presented to the Lieutenant-Governor, praying that a Commission may be appointed under section 28, Act IV (B.C.) of 1876, to enquire into the sanitary condition of the town. The memorialists urged (1) that the steps taken by the Commissioners for the general sanitary improvement of the town were inadequate; (2) that the mortality of March and April 1884, especially that from cholera and small-pox, was of an abnormal and alarming character, and that there was a likelihood of the recurrence of the mortality in the succeeding year; and (3) that the Commissioners as a body were not qualified to judge of the special sanitary measures most immediately required, or to realize the responsibility under which they lay as regards the condition of the unhealthy portions of the city. This memorial was forwarded to the Commissioners, with the request that no time should be lost in preparing a comprehensive scheme for, first, the thorough sanitary improvement, and secondly, for the structural improvement of the streets of the town. To this object the Government of Bengal invited their co-operation, and proposed to appoint a Commission, of which the Chairman of the Corporation would be the President, and of which the members would be two, of their own body nominated by the Commissioners, with two medical officers, an engineer and a non-official European gentleman to be nominated by Government. It was pointed out that the duty of the Commission would be not to sit in judgment upon the proceedings of the Commissioners, but to draw up (1) for each section of the town a complete scheme for the reclamation of bustees, the filling up of tanks, the provision of water-supply, surface drainage and the like, and (2) for the whole town such a scheme of structural improvements in the way of opening up of new streets and straightening or enlarging existing streets, as might come within the limits of the probable financial resources of the Corporation. The Commissioners rejected the proposal made by Government, and the Lieutenant-Governor was therefore obliged to accede to the prayer contained in the memorial, and accordingly on the 14th August 1884 a Commission, under section 28 of Act IV (B.C.) of 1876, was appointed, consisting of—

(1) The Sanitary Commissioner for Bengal.

(2) A member to be appointed by the Commissioners in meeting within thirty days of the date of the Government notification, or in their default by the Lieutenant-Governor.

(3) The Hon'ble H. Beverley of the Bengal Civil Service.

16. The members of the Commission were requested to report whether they were of opinion that the cleaning and the conservancy of the town were defective to an extent likely to be prejudicial to the health of the inhabitants of the town, or of any part thereof; and if they should be of such opinion, to specify in their report what further provision should be made for the cleaning and conservancy of the town up to the end of 1885-86, and to submit an estimate of the cost of the said further provision. The Commissioners selected as their nominee Mr. H. J. S. Cotton, of the Bengal Civil Service.

17. The Commission concluded their enquiry in the month of January last, and submitted their report on the 19th of that month.

18. The Commission, while giving the Commissioners every credit for the way in which they had controlled their finances, were of opinion that the expenditure for the cleaning and conservancy of the town had not been on a scale commensurate with its requirements. They held 58 meetings, took the evidence of a number of witnesses, who came forward to testify regarding the work of the Corporation, and visited nearly all the bustees and other insanitary parts of the town. The following is a summary of their principal recommendations:—

Under the head of *Drainage* they proposed—

- I.—That unfiltered water be laid on to as many sewer-summits as possible, with a view to the more effectual flushing of the pipe-sewers.
 - II.—That an addition of from 5 to 10 per cent. be made to the establishment for cleaning the sewers, with a view to the more frequent examination of the pipe-sewers.
 - III.—That the connection of houses and surface-drains with the sewers be pushed on more rapidly.
 - IV.—That the supervision of house drainage be improved.
 - V.—That the underground system of drainage be extended to Hastings.
 - VI.—That the drainage of Bagh Bazar be taken into early consideration.
 - VII.—That the Mahratta Ditch be obliterated.
- In regard to *Water-supply* the Commission recommended—
- VIII.—That greater economy be exercised in the use of filtered water for road watering and flushing drains and latrines.
 - IX.—That more stand-pipes be erected in bustees.
 - X.—That the extension works be pushed on as rapidly as possible.
 - XI.—That more rapid progress be made in the distribution of unfiltered water in the principal streets.
 - XII.—That foul tanks be filled as fast as possible under the present system.
 - XIII.—That foul tanks which cannot be filled be dewatered and guarded in the hot season.
 - XIV.—That section 233 of Act IV (B.C.) of 1876 be more strictly enforced.
 - XV.—That some restriction be placed on making excavations.
 - XVI.—That the Corporation obtain power to fill wells and to forbid the sinking of wells in unwholesome localities.
 - XVII.—That the river-water used at the bathing platforms be periodically analysed.
 - XVIII.—That at least 75 bathing platforms in all be constructed before the close of the year 1885-86.

As regards *Latrines* they recommended—

- XIX.—That, wherever possible, privies should have unfiltered water laid on and be connected with the sewers.
- XX.—That the public latrines be made free.
- XXI.—That separate latrines be constructed for women.
- XXII.—That zemindari latrines be connected with the sewers and with the water-supply.
- XXIII.—That more public latrines be erected.

XXIV.—That more urinals be erected.

XXV.—That the supervision in the Night-soil Department be improved.

XXVI.—That better provision be made for the removal of cowdung either through the sewers or by carts.

In respect of the *Roads and Conservancy* the Commission proposed—

XXVII.—That the roads in the north of the town be provided with side-drains.

XXVIII.—That the road scraping establishment be increased by 20 per cent.

XXIX.—That the road-sweeping establishment be increased by 20 per cent.

XXX.—That the establishment for removing horse-droppings be increased.

XXXI.—That the number of conservancy carts and cattle be increased.

XXXII.—That the railway platform accommodation for conservancy carts be increased and improved.

XXXIII.—That the rolling-stock of the railway be increased.

XXXIV.—That the supervising agency in the Roads and Conservancy Department be strengthened.

XXXV.—That all the surface conservancy be placed under an Executive Health Officer.

The Commission recommended generally—

XXXVI.—That the registration of births and deaths be placed more directly under the control of the Health Officer, and

XXXVII.—That the Suburbs be placed under the same municipal administration as the Town.

How far these recommendations have been carried out, or are being carried out, by the Commissioners, will be noticed in the history of the year 1885-86.

MUNICIPALITIES IN THE INTERIOR OF THE PROVINCE.

19. During the year 1884-85 great changes were introduced in the law which regulated the procedure for the administration of municipalities in Bengal. The old Municipal Act V (B.C.) of 1876 was repealed by Act III (B.C.) of 1884. This Act was passed by the Bengal Legislative Council on the 4th April 1884, and it received the assent of His Excellency the Governor-General on the 15th of that month. By a

Copy annexed,
Appendix A.

notification, dated the 30th April 1884, the Act was brought into force on the 1st August following. The first and the most noteworthy innovation that was introduced by this enactment was the bestowal of the privilege of electing their representatives in the Municipal Board to the rate-payers living within municipal limits. Two-thirds of the number of Commissioners of each municipality as fixed by Government were to be elected by the rate-payers, the remaining one-third being nominated by Government. A copy of the notification fixing the number of Commissioners for each municipality, constituted before the passing of the new Act, is annexed.

Appendix B.

20. *Introduction of the elective system.*—This system of electing Municipal Commissioners by the votes of the townspeople, which was in force in previous years in only the three municipalities of Serampore, Burdwan, and Kishnaghur, was introduced during the year under report in all the municipalities in the province, except those named below :—

1. Chanduriah.	9. Lalgunge.
2. Debhatta.	10. Sitamurhi.
3. Darjeeling.	11. Roserah.
4. Hazaribagh.	12. Bottiah.
5. Chyehassa.	13. Colgong.
6. Nalehitti.	14. Jajpore.
7. Jhallakati.	15. Kendrapara
8. Cox's Bazar.	16. Khulna.

In these municipalities the power of appointing Commissioners has been placed by the Legislature in the hands of Government.

21. The next change which was effected by the new law in the former state of things was the abolition of all distinctions in the classification of municipalities. The new Act provides only for one class of municipality instead of two as formerly; and "unions" and "stations" have ceased to exist. The latter had fallen into disuse before the passing of the new Act, while the class of municipal institutions called "unions" under the Act of 1876, which were in most cases essentially rural in their character, have now been withdrawn from the operation of municipal laws.

22. The first election of Commissioners in all the municipalities, except those situated in the districts of Hooghly and Howrah and the eight municipalities mentioned in the margin situated in the district of the 24-Pergunnahs, was held on the 25th November 1884. In the metropolitan municipalities the elections were held on various dates in November and December.

23. Rules were framed under section 15 of the Act for the election of Commissioners and were published in the *Calcutta Gazette*. There were three sets of rules prepared—one for the regulation of elections in all municipalities in the interior of the province, another set for the Howrah Municipality, and a third set for the Suburbs of Calcutta. In the last-named municipality the use of voting papers was permitted; in all the others votes were given *visà voce*. Copies of the three sets of election rules are appended.

Appendices C, D and E.

24. *Opinion of local officers on the elections.*—After the elections were over a circular was issued to all Commissioners requesting them to submit a general report as to the results of the elections held in their respective divisions, showing the proportion of voters who exercised the franchise to registered rate-payers, the class of men elected, and the general working of the system of personal attendance and *visà voce* voting. From the reports received, it appears that throughout the province a general interest was displayed by the people in the election proceedings, specially in towns at the head-quarters of districts and in those which are contiguous to the metropolis of Calcutta. The attendance at the polling stations was very satisfactory, and in some places devices and decorations were put up on the day of the elections. There is a general consensus of opinion among the district officers that the system of *visà voce* voting was well suited to the circumstances of the country. In the Suburbs of Calcutta, where the elections were conducted by means of voting papers, the proceedings were more dilatory, and in the cases of illiterate voters there was risk of the votes being obtained by misrepresentation. The Magistrate of the 24-Pergunnahs thus writes in his report on the Suburban elections:—

"It was not to be expected that so large an undertaking as this (probably indeed the largest of its kind which has ever been attempted in India), unfamiliar as it was in its nature to almost all—candidates, voters or establishments—concerned in it, could possibly be conducted without the slightest error, misunderstanding or failures. Our registers, which were prepared in 17 days with great labour, were far from being perfectly accurate, and methods of procedure of doubtful expediency when begun had to be continued rather than that change should be made which might lead to greater inconveniences. It is impossible for us to say that experience has had no lessons to teach us, and has failed to show us errors, which, on another occasion, may be avoided; but I believe that the work has been done as well as could have been reasonably expected under all the circumstances.

"I have already referred to the lessons to be taught us by the experience of these elections. The chief of these, in my opinion, is that the system of voting papers is not well adapted to a body of electors, a large number of whom are illiterate and of a low class. It is open to much abuse, and in practice has been found to give much trouble and occasion for objection and dispute. In the messy elections, the apprehensions of those who have thought that voters of the higher classes would not assemble at the poll with those of the lower have proved to be without foundation, and I would advise that in future the system of oral voting should be adopted in the Suburbs also, polling places being multiplied so as to meet the convenience of the electors.

In some other points—for example, the nomination of candidates—I think the Suburban rules are better than the others.”

“In conclusion, it has gratified me to find that whatever shortcomings and errors may have been committed in the conduct of the elections, the results appear to have been generally accepted as satisfactory by the public. I see no reason to doubt that the gentlemen elected will prove valuable and efficient Commissioners. The only matter which I see reason to regret is that more activity and interest have not been shown by the European and Mahomedan communities.”

25. *Result of the elections.*—The statement below shows the number of registered rate-payers and voters and the number of persons who actually voted, the number of elected Commissioners, and their professions:—

NAME OF DIVISION.	Number of registered rate-payers.	Number of persons entitled to vote.	Number of persons who voted.	PROFESSION OR OCCUPATION OF ELECTED COMMISSIONERS.										REMARKS
				Reminders.	Merchants.	Producers.	Professors.	Doctors.	Engineers.	Merchants.	Government servants.	Other occupations.	Total.	
1. Bardwan Division	28,307	20,834	8,307	45	30	16	10	8	8	13	10	208		In this statement merchants have been also included in some cases under "accountants." Under the term "merchants" are included traders of all kinds and shopkeepers. "Professors" includes schoolmasters and all persons engaged in education. "Doctors" includes all persons practising medicine.
2. Presidency ..	90,440	60,831	19,818	75	31	80	19	20	11	45	30	321		
3. Rajshahye ..	18,745	4,095	1,730	21	8	22	..	11	6	7	13	4	90	
4. Dacca ..	20,831	12,722	5,644	35	19	33	5	3	..	7	15	3	116	
5. Chittagong ..	In this Division the proportion of voters who exercised the franchise to registered rate-payers was 34.62.			4	3	10	..	..	..	0	5	2	30	
6. Patna ..	25 per cent. of the persons entitled to vote was present at the poll-nominations.			51	20	64	1	3	1	9	10	11	100	
7. Bhagalpore ..	20,711	6,413	2,512	15	17	21	..	2	..	..	10	18	83	
8. Orissa ..	20½ per cent. of registered voters were present.			9	1	5	..	..	3	..	18	..	35	
9. Chota Nagpore ..	38 per cent. of the voters were present at the elections.			..	1	3	..	..	..	1	2	11	14	

Regarding the personal qualifications of the persons elected, the district and divisional officers are of opinion that in every place the successful candidates are well fitted by intelligence, acquaintance with business, and respectability for the post of Municipal Commissioners. The present election will stand good for three years. The new body of Commissioners in general entered upon their work from the beginning of the year 1885-86.

26. *Number of Municipalities.*—Inclusive of the Suburban Municipality, the number of municipalities in the interior of the province was 129 against 127 in the previous year. The increase of two in the number of municipalities was owing to the establishment of a new municipality at the headquarters of the district of Khulna, and the conversion of the union of Julpigorce into a municipality. On the 26th April 1884, Mr. Barrow, the Magistrate of Khulna, submitted a proposal for the creation of a municipality at the headquarters of the district. He stated that as the place was rapidly increasing in population, and new houses were continually being built, no delay should be allowed to take place in assuming control over the town in order to prevent encroachment on roads and the commission of nuisances by the large number of workmen congregated in the place for building operations. Accordingly a notification was published in the *Calcutta Gazette* of the 20th May 1884, declaring the intention of the Lieutenant-Governor to constitute the town of Khulna, comprised of the villages of Khulna with Koylaghat and Helatola, Baniakhamar, Tootpara, Gobarchaka with Shekhpura, Noornagar, Shibbati with Charabati, and Chota Boyra with Bariapara, with effect from the 1st July 1884, unless good reasons were shown to the contrary within one month from the date of the publication of the notification within the town. Some petitions of objection against the measure were presented by the inhabitants of the villages of Gobarchaka

Shekhpara and Noornagar, and it appeared on enquiry that most of the inhabitants of these villages were agriculturists. It was therefore decided to exclude them from the limits of the proposed municipality, and the rest were formed into a municipality with effect from the 1st October 1884. As the municipality was established in a newly-created district where public opinion was comparatively feeble, and education was in a backward state, an elective constitution has not been granted to it, but the Commissioners have been allowed to elect their own Chairman. The number of Commissioners has been fixed at fifteen under section 13 of Act III (B.C.) of 1884.

27. The town of Julpigoree, which was a union under the old Municipal Act, was created a municipality under section 8 of the Act with effect from the 1st April 1885. The name of the municipality has been entered in both the first and second schedules of the Act, and the number of Commissioners has been fixed at twelve.

28. Of the remaining 51 unions, which were in existence on the 31st March 1884, the following have been recommended by the Commissioners concerned for erection into municipalities:—

Unions.		Districts.		Divisions.
1. Jehanabad	Hooghly	...	Burdwan.
2. Sonamookhi ...	...	Bankura	...
3. Itenda	24-Pergunnahs	...	Presidency.
4. Chagla ...	...	Nuddea	...
5. Keshubpore ...	...	Jessore	...
6. Perozepore	Backergunge	...	Dacca.
7. Tangail ...	...	Mymensing	...
8. Dinapore Nizamut	Patna	...	Patna.
9. Tikaree ...	...	...	...
10. Jehanabad ...	...	...	...
11. Nowada ...	...	Gya ...	...
12. Aurungabad ...	...	...	...
13. Daudnugger ...	...	...	...
14. Nasirgungo ...	...	Shahabad	...
15. Mobnar	Mozufferpore	...	Chota Nagpore.
16. Daltongunge ...	...	...	...
17. Gurwa ...	...	Lohardugga	...
18. Lohardugga ...	...	...	...
19. Jhalda ...	...	Manbhoom	...
20. Raghunathpore ...	...	...	...

29. Since the close of the year, orders have been passed extending the provisions of the new Municipal Act to the towns of Perozepore in the district of Backergunge, and Tikaree and Daudnugger in the district of Gya. The names of these municipalities have been inserted in both the first and second schedules of the Act. The number of Commissioners for Perozepore has been fixed at ten and for the other two at twelve each. The Act came into force at Perozepore from the 1st July 1885, and in Tikaree and Daudnugger from the 1st October last.

30. In October 1884, the Commissioner of Burdwan submitted a proposal for the creation of a municipality at Assensole, a station on the East Indian Railway. It was stated that the concentration of the railway officials at this place had rendered it a very important place, and that the necessary sanitation was not likely to be secured by any other course than by creating it a municipality. Accordingly a preliminary notification was issued on the 6th November 1884, announcing the intention of the Lieutenant-Governor to declare the town of Assensole, comprising the mohallahs noted in the margin, to be a municipality, unless good reasons were shown to the contrary within six weeks from the date of the publication of the notification within the town. No valid objections were raised against the proposed measure within the appointed period, and the town was created a municipality under

1. Rail-way.
2. English quarter.
3. Budhadanga village.
4. Mr. Bastin's Bazar.
5. Purna Bazar.
6. Monahi Bazar.
7. Talpukur Chitti.

Act III (B.C.) of 1884, with effect from the 1st July 1885. It has been entered in both the first and second schedules of the Act, and the number of Commissioners has been fixed at ten.

31. The district of the Sonthal Pergunnahs being a non-regulation district, the general laws of the country, which have effect in other parts of the province, must be specifically extended to it, before effect can be given to them. Accordingly a notification, dated the 6th November 1884, was published in the *Calcutta Gazette*, under section 3 of the Sonthal Pergunnahs Settlement Regulation, 1872, directing that the Bengal Municipal Act, III (B.C.) of 1884, shall have force and effect in the Sonthal Pergunnahs, and shall be deemed to have come into operation on and from the 1st August 1884.

32. *Constitution of Committees.*—The constitution of the committees of the various municipalities as they actually existed at the close of the year 1884-85 is shown, division by division, in the table below :—

Division.	EX-OFFICIO.		NOMINATED.		ELECTED.		TOTAL.		OFFICIALS.		NON-OFFICIALS.		EUROPEANS.		NATIVES.	
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
Burdwan	112	...	353	116	26	215	471	351	144	46	327	255	114	31	327	500
Presidency	142	...	403	235	15	330	660	501	116	56	445	505	119	55	441	536
Rajshahye	36	...	157	187	...	12	102	199	86	63	136	147	68	55	140	144
Dacca	42	...	204	80	...	117	246	187	61	36	155	161	86	19	210	178
Chittagong	15	...	60	40	...	31	76	71	19	16	56	55	14	5	61	66
Patna	64	...	349	165	...	169	448	324	87	72	361	232	70	44	378	278
Bhagalpore	25	...	137	57	...	85	192	140	43	21	119	116	44	27	114	113
Orissa	14	...	67	43	...	30	81	79	16	30	65	49	17	8	64	71
Chota Nagpore	14	...	54	66	...	8	70	74	25	25	40	49	19	15	51	49
Total	463	...	1,801	970	41	997	2,306	1,976	566	327	1,730	1,619	480	241	1,816	1,735

Compared with the figures of 1883-84, there was a decrease of 329 in the total number of Commissioners. This was owing to the number of Commissioners having been fixed by Government under the provisions of section 13 of the new Municipal Act at a lower figure than the number actually in office under Act V (B.C.) of 1876. The diminution was also partly due to the abolition of *ex-officio* appointments which are not authorized by the new Act. The few Government officials (altogether 61 in 1884-85 against 463 in 1883-84) who have been appointed to be members of Municipal Committees were almost all appointed as Chairmen by name.

The effects of the general introduction of the elective system are illustrated by the fact that the number of nominated and *ex-officio* Commissioners was reduced from 2,264 in 1883-84 to 979 in the year under report, while the number of elected Commissioners increased from 41 to 997. It should be borne in mind also that the number (979) of nominated Commissioners in 1884-85 includes the whole of the official Chairmen, and also all Commissioners nominated by Government under section 16 of the Act in cases where the rate-payers failed to exercise their power of election. This was notably the case in Kurseong, where not a single election was made. The proportion of two-thirds to one-third fixed by section 14 of the Act between the number of elected and nominated Commissioners has not been shown in the statements for the Rajshahye Division, which are incorrect in this respect. The number of

European Commissioners decreased by more than 50 per cent. This was mainly due to the fact that in very few towns Europeans stood as candidates for election. In most towns in the interior, the great bulk of the rate-payers are Natives, and European candidates stand a very poor chance at the polls. This result was foreseen by Government in framing the Act, and cannot be considered a sign of failure.

33. *Meetings of Committees.*—The statement below shows the number of meetings held by the Commissioners of each municipality in the province during the year 1884-85:—

Names of Municipalities.	Number of meetings.	Names of Municipalities.	Number of meetings.
1. Howrah ...	27	52. Debbhatta ...	14
2. Bali ...	22	53. Chanduria ...	21
3. Hooghly and Chinsurah ...	15	54. Khulna ...	10
4. Serampore ...	15	55. Berhampore ...	13
5. Uttarparah ...	13	56. Lalbagh ...	13
6. Baidyabati ...	24	57. Jungipore ...	13
7. Bhuddressur ...	15	58. Kandi ...	11
8. Koterung ...	12	59. Rampore Beaulouh ...	15
9. Bansberiah ...	14	60. Nattore ...	13
10. Burdwan ...	31	61. Dinagopore ...	12
11. Culna ...	18	62. Rungpore ...	9
12. Cutwa ...	14	63. Bogra ...	15
13. Dainhat ...	9	64. Sherepore ...	13
14. Ranoeungue ...	12	65. Pubna ...	9
15. Bankura ...	3*	66. Serajungue ...	12
16. Bishenpore ...	14	67. Darjeeling ...	10
17. Soory ...	7	68. Kurseong ...	4
18. Midnapore ...	11	69. Julpigoree ...	5
19. Tumlook ...	17	70. Dacca ...	11
20. Ghattal ...	22	71. Narainungue ...	11
21. Chunderkona ...	24	72. Furreedpore ...	12
22. Ramjibunpore ...	25	73. Goulundo ...	5
23. Khirpai ...	12	74. Mularipore ...	16
24. Suburban ...	13	75. Barisal ...	16
25. Naranagore ...	18	76. Nalchiti ...	11
26. South Suburban ...	12	77. Jhalokati ...	8
27. Rajpore ...	10	78. Nasirabad ...	16
28. Barripore ...	9	79. Muktagachia ...	10
29. Joynagore ...	8	80. Jamalpore ...	22
30. South Dum-Dum ...	13	81. Sherepore ...	22
31. North Dum-Dum ...	7	82. Kishoreungue ...	3†
32. South Barrackpore ...	14	83. Bazitpore ...	12
33. North Barrackpore ...	14	84. Chittagong town ...	12
34. Barasat ...	10	85. Cox's Bazar ...	12
35. Naihati ...	10	86. Commillah ...	11
36. Basirhat ...	11	87. Brahmunberiah ...	12
37. Taki ...	6	88. Noulkhally ...	15
38. Baduria ...	18	89. Patna ...	8
39. Goverdanga ...	12	90. Gya ...	13
40. Kishnaghur ...	11	91. Arrah ...	6
41. Santipore ...	23	92. Mozufferpore ...	11
42. Ranaghat ...	19	93. Durbhunga ...	11
43. Nuddea ...	8	94. Chupra ...	6
44. Kusitea ...	3	95. Monghyr ...	12
45. Kumerkhally ...	Not given.	96. Jamalpore ...	11
46. Meherpore ...	6	97. Bhagulpore ...	13
47. Birnagar ...	7	98. Golgong ...	17
48. Jessore ...	13	99. Purneah ...	14
49. Kotechandpore ...	17	100. English Bazar ...	16
50. Moheshpore ...	11	101. Old Maldah ...	17
51. Satkhira ...	14	102. Deoghur ...	12
		103. Sahebgunge ...	16

* This represents the number of meetings held since the introduction of the elective system. No information has been given of meetings held under Act V (B.C.) of 1876.

† Not given in the report of the Magistrate

N.B.—No information under this head has been given in the Patna Commissioner's Report regarding the 16 minor municipalities in his Division.

Names of Municipalities.			Number of meetings.	Names of Municipalities.			Number of meetings.
104.	Cuttack	...	8	109.	Hazaribagh	...	11
105.	Pooree	...	15	110.	Chattra	...	13
106.	Balasore	...	8	111.	Ranchi	...	5
107.	Kondraparah	...	16	112.	Purulia	...	12
108.	Jajpore	...	12	113.	Chyebassa	...	6

34. It will be seen from the above statement that out of 113 municipalities, regarding which information on this point has been given in the divisional reports, the Commissioners of forty municipalities held less than 12 meetings, which is the minimum number prescribed by section 38 of the Act. It has been explained that in most of these places the municipal work was not so heavy and multifarious as to require the assembling of the Committees once a month. The attendance at the meetings was, on the whole, satisfactory, and the new body of Commissioners, wherever they took their seats before the close of the year, showed a better roster of attendance than their predecessors. "This may be due," says Mr. Lyall, the Commissioner of the Chittagong Division, "to the introduction of the elective principle in the constitution of the municipalities, or it may be owing to the infusion of new blood, it being a fact that newly-appointed members generally attended more regularly than old members." The Commissioner of the Bhagulpore Division makes the following remarks in his report on the working of the municipalities in his division:—"The opinion which my contact with the municipalities has led me to form regarding certain amongst the number is the following: Monghyr and Jamalpore are the best organized municipalities. They work smoothly and show the best results. Bhagulpore, the largest municipality, while apparently being active, is behindhand, and has some serious drawbacks against it. The old scandal of the state of the roads has continued pretty much during the past year. They are now to be renovated with kunkur, and we are hoping for improvement." * * * "Maldah and English Bazar are paralysed by the smallness of their funds, which forces them to limit their action to petty improvements. Sahibgunge, judged by practical results, is progressing; but in working out the provisions of the law, the Committee are slack. The other municipalities call for no remarks."

35. *Ward Committees.*—As stated in paragraph 47 of the report for the year 1883-84, there were no regular ward committees in any of the municipalities in the Burdwan Division except Midnapore. In the Howrah Municipality several special and standing committees were appointed by the Commissioners to consider and report on various subjects connected with the working of the municipality.

36. In the Presidency Division, ward committees were appointed in the municipalities of South Barrackpore, Baraset, Baranagore, and Naihati, in the district of the 24-Pergunnahs. In no other municipalities in this Division ward committees were appointed. In the above municipalities the duties of these committees were confined to the work of assessment only. No other powers were delegated to them.

37. In the Rajshahye Division, ward committees were in existence in only two of the municipalities. These were Dinagopore and Rangpur. The functions of these committees were to express their opinions after personal enquiry on petitions on appeal against municipal assessments.

38. In the Dacca Division, ward committees were appointed under the Municipal Act only in the municipalities of Burrisal, Nasirabad, Jamalpore, and Sherepore. In Burrisal, Jamalpore, and Sherepore the ward committees were entrusted with the power of assessing taxes. In Nasirabad, the ward committees were vested with the powers under sections 191, 195, 202, 204, 208, 210, 224, 225, 230, 231 and 251 of the Municipal Act. They were also empowered to issue notices under the existing bye-laws, which were not required to be issued by the Commissioners at a meeting. It is reported that several of the ward committees did much towards the improvement of their respective wards.

39. In the Patna Division, ward committees were in existence in the districts of Patna, Gya, Durbhunza, and Chupra. They had, however, very little work to do during the year under report.

40. *Municipal Benches.*—The statement below shows the work done by the Municipal Commissioners in their capacity as Honorary Magistrates in disposing of cases of nuisance and breaches of conservancy rules:—

1884-85.

Serial number.	Names of Municipalities.	Number of cases.	Number of persons convicted.	Number acquitted.	Number pending.	Amount fines realised.	
						Rs.	A. P.
1	Burdwan	89	81	4	4	188	0 0
2	Culina	89	85	4	...	17	0 0
3	Cuttack	90	80	...	...	77	0 0
4	Danahat	4	4	...	...	0 14	0 0
5	Kaasegunge	65	61	...	...	44	0 0
6	Hosehly and Chinnurah	82	82	...	11	240	3 0
7	Barampora	681	600	81	...	824	1 6
8	Uttarpur	162	153	...	...	133	16 0
9	Bahadurabad	169	74	...	...	17	10 0
10	Baidyabati	270	260	...	5	323	4 6
11	Bhuddeswar	254	254	...	10	254	2 0
12	Kotrung	82	80	...	...	60	1 0
13	Midnapore	284	280	...	117	89	14 6
14	Tumlook	62	62	...	...	24	15 0
15	Ghatatal	11	10	...	...	3	5 0
16	Howrah	1,141	885	...	80	1,103	8 0
17	Kali	100	124	...	...	104	12 0
18	Chunderkuma	49	46	...	...	44	12 0
19	Suburban	854	699	...	...	1,099	14 0
20	North Dum-Dum	15	12	...	...	15	4 0
21	South Dum-Dum	25	25	...	...	44	15 0
22	South Barrackpore	182	182	...	...	449	0 0
23	North Barrackpore	169	139	...	...	331	0 0
24	Barrigora	76	73	...	...	129	4 0
25	South Suburban	190	189	...	...	431	8 0
26	Rajpore	303	303	...	1	202	14 0
27	Barnanagore	211	177	...	...	225	0 0
28	Gurdwara	7	3	...	...	6	4 0
29	Kolmasalur	476	422	...	1	294	9 3
30	Santipore	45	41	...	...	68	2 0
31	Kanachal	30	...	Details not furnished.			
32	Niddea	87	86	...	...	11	0 0
33	Hiracora	16	14	...	...	0	0 0
34	Jessore	130	134	...	...	231	2 0
35	Sakthya	21	20	...	...	41	4 0
36	Chandina	1	1	...	...	0	0 0
37	Khina	1	1	...	...	0	0 0
38	Borhanpore	350	239	...	1	270	4 0
39	Darjeeling	204	201	...	...	726	0 0
40	Natore	46	30	...	...	0	0 0
41	Sherepore	61	...	Details not furnished.			
42	Dacca	258	200	...	13	442	15 0
43	Naraingunge	107	100	...	...	317	1 6
44	Burrisal	62	40	...	...	41	0 0
45	Chittagong	44	42	...	...	308	4 0
46	Patna	1,702	1,578	...	...	847	0 0
47	Gya	702	651	...	...	1,202	0 0
48	Arum	224	212	...	...	344	0 0
49	Monroepore	108	108	...	...	16	0 0
50	Burhanpore	124	100	...	...	150	0 0
51	Chupra	266	247	...	...	124	0 0
52	Monchyr	262	262	...	...	1,375	0 0
53	Jamshypore	114	95	...	1	123	10 0
54	Bhagulpore	329	259	...	...	170	0 0
55	Colong	190	180	...	...	237	4 0
56	Purneah	1	1	...	...	1	0 0
57	Saltburne	663	639	...	...	207	1 6
58	Cuttack	...	...	23	...	314	1 4
59	Belasore	140	112	...	...	191	0 0
60	Baatch	...	...	7	...	224	0 0
61	Paralia	50	48	...	...	44	4 0

41. In the Rajshahye Division, there were three municipal benches in work during the year, *viz.*, at Nattore in the district of Rajshahye, Sherepore in the district of Bogra, and at Darjeeling. Cases arising under the Municipal Act in the other municipalities were disposed of by Stipendiary and Honorary Magistrates, who did other criminal work besides.

42. In the Dacca Division, municipal benches were constituted only in the towns of Dacca, Naraingunge, Burrisal, Jamalpore and Sherepore. At Jamalpore and Sherepore, however, the benches did no work during the year.

43. In the Bhagulpore Division, besides the cases tried by the bench of Magistrates, there were 131 municipal cases tried by Stipendiary Magistrates, and the amount of fines inflicted and realized was Rs. 135-8.

44. There was no municipal bench, properly speaking, in any of the three districts of the Orissa Division. In Cuttack, there is a bench at the headquarters, presided over by a Stipendiary Magistrate. It disposes of all cases occurring within the jurisdiction of the sudder sub-division, which the Magistrate of the district makes over to it for trial. They include cases under Act V of 1861 and the municipal laws, as well as Penal Code offences. Out of the fines imposed and realized by magisterial authorities, Rs. 314-1-4 were credited to the municipal fund. In Pooree, municipal cases were tried partly by

Deputy Magistrates of the regular staff, and partly by a judicial bench of Honorary Magistrates.

In Balasore, the Hon'ble Kumar Baikantha Nath Dey, Honorary Magistrate, tried all cases under Act V of 1861 and Act V (B.C.) of 1876 from the beginning of the year till November, when he went to attend the meetings of the Legislative Council in Calcutta. During his absence the sudder bench and the Deputy Magistrates of the head-quarter staff tried these cases. In the two sub-divisions of Kendraparah and Jajpore, municipal cases were disposed of by the sub-divisional officers.

45. In the Chota Nagpore Division, no municipal benches were constituted in any of the municipalities during the year. In Ranchi, cases under Act III (B.C.) of 1884 and the Gambling Act were tried by a Deputy Magistrate. The fines imposed, amounting to Rs. 224-2, were credited to the municipality. In Purulia, these cases were tried by an Honorary Magistrate sitting alone.

46. *Assessments.*—In the Burdwan Division, new and improved holdings to the number of 598 were assessed within the limits of the Howrah Municipality during the year 1884-85; 373 holdings were ascertained to be non-existent and were struck off the assessment books. The total number of appeals against new assessments was 195. In 139 cases the valuations were reduced; in 34 cases the assessments were confirmed; 12 appeals were struck off for non-attendance of appellants; and 10 cases were pending for enquiry at the close of the year. In Culna a revised assessment was made during the year by which the amount of demand was reduced from Rs. 6,903 to Rs. 6,670.

47. In the Presidency Division, the assessor of the Suburban Municipality inspected and re-valued 6,220 houses in Ward No. 3 comprising the thannahs of Entally and Baniapookur. Of these, 832 were pucca and 5,388 were thatched houses. The result of this revision was not known before the close of the year. In the Kidderpore Ward, owing to the acquisition of lands by Government on account of the wet docks, 98 masonry and 1,080 thatched houses were dismantled and removed. This resulted in an annual loss to the municipality of Rs. 2,803 in house rate and Rs. 2,779 in fees for the cleansing of latrines. Two masonry and 455 thatched houses were rebuilt in the neighbourhood of the site selected for the docks, which resulted in an increase of Rs. 1,060 in house-rate and Rs. 1,227 in house-sweeping fees. In the remaining wards of the municipality 31 new masonry holdings and 493 kutcha houses were brought under assessment. This caused an increase of Rs. 1,594 in house-rate and Rs. 1,370 in the conservancy cess. The net result of the year's operations showed a decrease of Rs. 149 in the house-rate and Rs. 182 in the latrine fees.

A revision of the existing assessments was made in the Baraset, South Dum-Dum, and Barripore Municipalities in the district of the 21-Pergunnahs, in Meherpore in Nuddea, and in the Satkhira Municipality in the district of Khulna. The result of the revision in Meherpore was a falling off of Rs. 300 in the income of the municipality. In Satkhira it caused an increase of Rs. 294. The result of the revision in Baraset, South Dum-Dum, and Barripore was not known before the close of the year. In the other municipalities of the division the assessments of the previous year were adopted with alterations on account of deaths, desertions, &c.

48. In the Rajshahye Division, partial alterations in the assessment lists were made in the municipalities of Pubna, Bogra, Nattore, and Kurseong. The result of these alterations has not been reported.

49. In the Dacca Division, a revision of assessment was made in the municipalities of Burrisal, Nalchiti, Sheropore, Kishoregunge, and Bazitpore.

50. In the Chittagong Division, the tax levied in the Chittagong Municipality was a house-rate. It was realized at the maximum rate of $7\frac{1}{2}$ per cent. on the annual value of holdings. The tax in all other municipalities was an assessment on persons according to their circumstances and property. A conservancy cess, at the rate of 6 per cent. on the annual value of holdings, was levied in the municipality of Commillah, in order to reimburse the Commissioners for the cost of establishment employed by them for cleansing private and public latrines.

51. In the Patna Division, a revision of assessment was made by Moulvi Syed Fuzlur Rahman, a Municipal Commissioner, who was appointed Honorary Assessor in September 1883. Since his appointment and up to the close of the year, he assessed 77 mohullahs, and increased the demand of the house-rate by Rs. 9,010. In Gya the work of revising the assessment was commenced in 1883-84, but was not finished during 1884-85. In Motiharee the assessments were revised during the month of March last, which resulted in an addition of Rs. 655-1-6 to the income of the municipality, the total demand of the house-tax having increased from Rs. 4,086 to Rs. 4,741. It is reported that several appeal cases are pending, and that after all those cases are disposed of the net gain to the municipality is not likely to exceed Rs. 400. No alterations in the assessments were made in any of the other municipalities in this Division.

52. In the Bhagulpore Division, the revision of assessment of house-property in the town of Jamalpore, reported in paragraph 59 of the report for 1883-84, was completed during the last year. It resulted in a decrease of the income of the municipality by Rs. 399-2. In the Bhagulpore Municipality the existing assessment was not regularly revised, but some new holdings were entered in the register of assessment, and the valuation of the improved holdings was raised. In Colgong the assessment was revised during the year on the coming into operation of the new Municipal Act. It is reported that the revision caused an increase of Rs. 300 over the old assessment. The Commissioners of the Sahebgunge Municipality caused a revision of the assessment to be made during the year under report. It is reported that the revision will cause a slight increase in the income of the municipality.

53. In the Orissa Division there was no alteration made during the year in the mode of assessment, nor was there any revision of the existing assessment made in any of the municipalities. In Cuttack the tax on persons was assessed at one per cent. on the supposed income of the rate-payers. Tax on carriages and horses was imposed at half rates, and that on carts at full rates. The rates of assessment at Pooree and other municipalities have not been reported.

In Balasore there was a proposal under discussion to change the mode of assessment. Writing on this subject, the Magistrate of Balasore observes as follows:—

"There has as yet been no change in the mode of assessment, which continues to be at the rate of $7\frac{1}{2}$ per cent. on the annual value of Government holdings, and in all other cases of a rate of 12 annas per Rs. 100 on what the Committee has estimated as the annual income of the rate-payers. The proposal to change the mixed system for a uniform tax of $7\frac{1}{2}$ per cent. on the annual value of holdings has raised much division among the Municipal Commissioners, and some excitement among the rate-payers. There is a very strong feeling against the change, because the present system touches the bulk of the population with the very utmost possible leniency: in fact hardly touches them at all. The total assessment on houses is only Rs. 7,634 per annum; but $7\frac{1}{2}$ per cent. on Government holdings brings in Rs. 981 of this, and 14 persons with incomes of not less than Rs. 933 $\frac{1}{2}$ per mensem (who pay the full legal maximum) contribute Rs. 1,176 more. This leaves only Rs. 4,477 of assessment to be distributed over all the rest of the inhabitants. It must be remembered, too, that a very considerable proportion of this small sum is paid on salaries drawn from the Government at the rate of 12 annas per Rs. 100 of salary. The non-official residents have but to find some Rs. 3,000 a year among the whole 20,000 and odd of them, say $2\frac{1}{2}$ annas apiece every year. The people find that, under the existing system, they pay much less than half of a light assessment; whilst the Government itself, the well paid officers of Government, and some dozen of exceptionally wealthy men, make up much the bigger half of the assessment among them."

"On the other hand, the Government officials and the dozen or so of men of known great wealth do not think it by any means fair that they should pay so large a proportion of the house assessment. The wealthy men urge that they are obliged to pay Rs. 84 a year, whereas if the system of taxing the annual value of their houses prevailed, a house must have a letting value of Rs. 93 $\frac{1}{2}$ per mensem before it could be taxed Rs. 84 a year. Now, there is not one residence in the whole municipality that comes up to this. Indeed, I only know

of one case in which a rent of more than Rs. 50 is paid even in the European quarter. The Government officials urge that they are compelled to pay more in proportion than non-officials who are just as rich, and often much richer. For the official salaries are known to a piece, and cannot evade paying the whole tax due upon them, while the true amount of non-official incomes are most carefully concealed, and are always very much under-stated. In fact, the contest is a very pretty one. The wealthy and the official residents complain that they pay, under the existing system, very disproportionately. The non-wealthy and the non-official retort that the wealthy and the officials *ought* to pay more in proportion than the rest of the town. (I do not see the logic in the case of the very many officials who are really poor), and that this movement is nothing but a selfish device of the rich to shift some of their burden (to them so small as to be scarcely sensible) on to the shoulders of the poor (who are represented as being ground down to the dust by even the present incidence of the tax)."

"But on one most important point all parties are closely agreed, whether they be residents of the town or members of the municipality. It is accepted by every body, as a sort of axiomatic matter of course, that, whichever system is finally adopted, the total house assessment shall be unchanged. The rate-payers and the Commissioners are all determinedly resolved that, come what may, they will not raise the present house assessment. The advocates of the existing system ask, what is the use of having all this quarrelling and disturbance since the municipal income is to remain unchanged, and their opponents reply that, though the income is to be unchanged, it is worth all the trouble and disturbance to ensure that all contribute fairly to it."

"In fact, the present contention is nothing more, whatever than a heated discussion as to whether (a given income being to be collected) the system of section 85 (a) or that of section 85 (b) of the Bengal Municipal Act of 1884 is the preferable method of collecting it. Such a discussion would be proper enough before either method had been decided upon, but it seems to me to be out of place when once a selection has been made, unless the municipality is to be distinctly bettered by the change. It does not seem to me to be open to the opponents of the existing method to argue (as in fact they do argue) that the method of section 85 (a) of the law is radically, and in its essence, unfair; neither can the same argument be used against section 85 (b) by the other side. We are all bound to assume that theoretically one method is just as righteous and proper as the other, and so it is left to every municipality at the beginning to make its choice between either of two unobjectionable plans. But when the choice has once been made. I do not think that an alteration should be allowed, unless very good reason is shown for it. Here I see no reason for it, if the municipal income is to be left unchanged. Now, as when the municipality was first started, all who find that 85 (a) will give them less tax to pay, vote against 85 (b); while all who find 85 (b) will relieve them of some pressure from the tax, vote against 85 (a). The party in favor of 85 (a), who are incomparably the larger number of the rate-payers, and about half the Commissioners, had the question decided in their favor. I see no reason for re-opening that question at the cost of raising a heated controversy and considerable animosity at the very outset of the new system of administration, when it is still quite certain that incomparably the larger number of the rate-payers, and about half the Commissioners, are in favor of the existing state of things." The Commissioner of the Division, Mr. Metcalfe, adds—"I agree with Mr. Grant that such a change in the mode of assessment should not be allowed if no increase in the income of the municipality is expected from its introduction. It appears that the question arose from the fact of a mixed system of taxation—one for Government buildings, and another for other rate-payers—prevailing in Balasore. Buildings such as cutcheries, circuit-house, dāk bungalow, &c., belonging to Government, cannot be assessed except on their annual value, because they cannot have such occupiers as the law requires to calculate the tax on income. In all municipalities where there are Government buildings, a uniform system of taxing the income from them, as well as from the public at large, cannot possibly be introduced. I do not see, therefore, why uniformity in one mode of taxation should be preferred while it is impossible in the other, and especially when no advantage is to be gained by the change."

54. In the Chota Nagpore Division, a revision of assessment was made in the Chattrra Municipality. It resulted in a decrease of Rs. 825 in the income of the municipality. It is reported that by this many poor people have been exempted. A partial revision of assessment was made in the Ranchi Municipality. It raised the demand of the tax from Rs. 4,660 to Rs. 6,422, of which Rs. 5,951 were collected and Rs. 93 remitted, leaving a balance of Rs. 378 at the close of the year. It is reported that of this amount, Rs. 286 have since been collected and Rs. 68 remitted.

55. *Fresh imposts levied during the year.*—During the year the provisions of the Bengal Municipal Act V (B.C.) of 1876, which provided for the levy of a tax on carriages, horses, and other animals, were extended to the municipalities of Baidabati in the district of Hooghly, and Berhampore in the district of Moorsheadabad. A proposal was made by the Municipal Commissioners of Pubna for levying a tax on all four-wheeled carriages kept or habitually used within the town at rates not exceeding those specified in the third schedule of Act V (B.C.) of 1876. The authority applied for was granted by Government on the 16th April 1884, in the exercise of the powers conferred on it by section 78 of the Act.

56. In May 1882 the provisions of section 122, Act V (B.C.) of 1876, were extended, with the sanction of Government, to the Durbhunga Municipality. They continued to be in force from that date until May 1883, when the Commissioners at a meeting resolved to withdraw them. The date from which this order for withdrawal was to take effect was, however, not recorded, and, as a matter of fact, the tax continued to be levied up to March 1884. In the month of May following, the Commissioners again decided upon re-imposing the tax, and issued notices under section 124, Act V (B.C.) of 1876, to the owners of carriages and horses, calling on them to pay the usual tax. Some of them, however, objected to pay the tax until fresh sanction of Government was accorded to the measure. The question was referred for opinion to the Legal Remembrancer, who held that, as the Municipal Commissioners had the power to take off the tax without the sanction of the Lieutenant-Governor, and as they had recorded a resolution rescinding the order imposing the tax, though they did not expressly fix any date for its withdrawal, they must be considered to have treated it as withdrawn from March 1884. He was of opinion, therefore, that the Municipal Commissioners could not re-impose the tax in May 1884 without fresh sanction from Government. The requisite sanction was accordingly given on the 28th November 1884.

57. Sanction was given on the 11th July 1884 to the Commissioners of the Bisheupore Municipality, in the district of Bankoora, under section 78, Act V (B.C.), of 1876, to the levy by them, under section 134 of the Act, of a fee not exceeding Rs. 4 for a year, or Rs. 2 for a half-year, on the registration of all carts kept or habitually used within the municipality.

58. The Commissioner of the Presidency Division submitted on the 28th March 1884 a proposal made by the Commissioners of the Nuddea Municipality for authority to levy a fee for the registration, under section 133 of Act V (B.C.) of 1876 of all carts kept or habitually used within the municipality at the rates not exceeding those mentioned in section 134 thereof. The required authority was granted for the registration of carts, and sanction was given for the levy of the fees with effect from the 1st October 1884.

59. Sanction was given on the 8th December 1884 to the Municipal Commissioners of Durbhunga to levy a fee, under section 143 of Act III (B.C.) of 1884, from the 1st February 1885, for the registration of all carts kept or habitually used within the municipality. The rate sanctioned was not to exceed Rs. 4 per annum as provided by section 142 of the Act.

60. The Commissioners of the Kotechandpore Municipality, in the district of Jessore, applied in February 1884 for sanction to the imposition by them of a tax on carriages, horses, and other animals, mentioned in the third schedule of Act V (B.C.) of 1876, and to the levy of a fee on the registration of carts kept or habitually used within the municipality. The requisite sanction was given with effect from the 1st July 1884.

61. Sanction was also given during the year to the Commissioners of the Pooree and Balasore Municipalities to impose a tax on carriages and on horses

and other animals mentioned in the fifth schedule of Act III (B.C.) of 1884, and to levy a fee on all carts kept or habitually used within the municipalities, at rates not exceeding Rs. 4 per annum, or Rs. 2 per half-year.

62. *Rectification of municipal boundaries.*—A proposal was made during the year for revising the boundaries of the Burdwan Municipality by withdrawing a village called Fakirpore from its limits. This village is situated at a distance of more than a mile from the nearest group of buildings in the municipality. The whole population numbered only 88 persons, of whom 48 followed agricultural pursuits. The tax paid by them amounted to only Rs. 22-4-9 per annum. There were no good roads to the village, and the inhabitants derived no benefit from the municipality, either in the shape of lighting, conservancy, or in any other way. The Municipal Commissioners therefore recommended that the village should be withdrawn from the operation of the Municipal Act. Government sanctioned the proposal with effect from the 1st November 1884.

63. During his tour in the cold season of 1884, the Commissioner of the Burdwan Division found that certain villages named in the margin, included within the municipal limits of the town of Culna, were essentially rural in their character, the greater proportion of the inhabitants living by agricultural pursuits. He therefore suggested to the Municipal Commissioners the advisability of excluding these villages from the boundaries of the municipality, especially as they were situated at a distance from the main town, and produced an income which was quite inadequate to their wants. The Commissioners concurred with his suggestion, and recommended the withdrawal of the four villages from the operation of the Municipal Act. The Government of Bengal accepted the recommendation, and in the exercise of the powers conferred on it by section 13 of Act V (B.C.) of 1876 excluded the villages from the limits of the Culna Municipality with effect from the 1st September 1884. This revision has given the municipality a compact and well-defined boundary.

64. Towards the close of the year 1884, a proposal was made for the revision of the boundaries of the Bishenpore Municipality, in the district of Bankoora, with a view to exclude from it about 580 acres of uninhabited land situated within the villages of Koostoria, Chooramonipore, and Shyamsundarpore, and to include within the limits thereof two *bands* or reservoirs of water, known as *Kristoband* and *Jumnaband*. The proposal was sanctioned under section 9 of Act III (B.C.) of 1884 with effect from the 1st April 1885.

65. About three-fourths of the Goalundo Municipality as it stood in February 1881 having been swallowed up by the encroachments of the river Ganges, the railway, together with all its numerous employes, both European and native, was removed inland. The bazars followed the railway, and quite a new town was erected outside the old boundaries of the municipality. To provide for an adequate conservancy service and efficient supervision

1. Biscounthpore and Dhubagati.
2. Mahmudpore, Baglari, Gopalpore, and Uttarjulara.
3. Bethori and Jettigram.
4. Panrai, Sita Panrai, Bhagalarai, and Goalundo Talanda.
5. Char Biscounthpore and Dhubagati.
6. Isail Sthram and Sujabad.

of sanitary matters in the new town, it was considered advisable to revise the boundaries of the municipality, so as to include within them the villages named in the margin. The Municipal Commissioners concurred in the proposal, and recommended it for the sanction of Government, which was given on the 10th April 1885.

66. The boundaries of the Colgong Municipality in the district of Bhagulpore were also revised during the year. It appeared that an indigo factory called the Gungledihi concern, and a large tract of country in which there were only low-lying paddy fields situated at the distance of a mile and a half from the Colgong Railway station, were included within the municipality, and that although the factory paid Rs. 4 a month as municipal tax, it derived no advantage of any kind from the municipality, and that the road leading from Colgong to the factory, though within the municipality was never kept in repair by the Committee, but that the owners of the indigo concern had to undertake the repairs at their own cost. Much inconvenience was also felt by the Municipal Police in having to keep watch over a tract of country in which there were no houses. It was therefore resolved by the Commissioners in

meeting to ask Government to revise the boundaries of the municipality by excluding therefrom the indigo factory and the paddy fields. Their recommendation was accepted by Government, and the revised boundaries were sanctioned with effect from the 1st February 1885.

67. Towards the close of the year 1883-84, a proposal was submitted by the Commissioner of the Orissa Division for the revision of the boundaries of the Pooree Municipality by including within them two villages, named Matiapara and Mahantishahi. The object of the Commissioners was to bring under municipal supervision a tank, named Indradumna, and a place called the Goondichabari attached to the temple of Juggunnath. Large number of pilgrims congregate at these places, and their sanitary condition was anything but satisfactory. It was therefore resolved by the Commissioners that a constant sanitary control should be established over the tank and the environs of the Goondichabari in the interests of those visiting the place. It was also reported that nearly all the people of these villages were employed in pursuits other than agricultural. The proposal was sanctioned by Government on the 14th August 1884, and the villages of Matiapara and Mahantishahi were brought under the operation of the new Municipal Act from the 1st October 1884.

68. Owing to the withdrawal of troops from Hazareebagh, the cantonment there virtually ceased to exist as a military post from the 15th May 1884. It was proposed therefore that the cantonment which was surrounded on all sides by the town should be included within the limits of the Municipality of Hazareebagh. The Municipal Commissioners agreed to the proposal, and recommended that the cantonment should be united with the municipality with effect from the 16th idem. As, however, it was illegal to give retrospective effect to any scheme of taxation, the union of the cantonment with the municipality was sanctioned with effect from the 13th June 1884.

69. *Income.*—The following statement shows in a condensed form the municipal revenue raised in these provinces during the year 1884-85 as compared with the previous year. The statement has been prepared in a different form from that given in paragraph 70 of the report for 1883-84. This was necessitated by the abolition of all distinctions by the new Municipal Act as regards the classification of municipalities. The statement, however, shows the receipts division by division, so that an idea may be formed at a glance respecting the progress made in each division in the direction of Local Self-Government, and the resources possessed by each for works of improvement of a permanent nature :—

Income.

[illegible]

70. It will be seen from the above statement that the total municipal revenue of the year fell short of that of the previous year by Rs. 1,79,668. The decrease occurred in all the divisions except Dacca, Chittagong, and Bhagulpore, in which the receipts were more than in 1883-84. There was a slight decrease of Rs. 1,525 in the Howrah Municipality, but the Suburban Municipality showed a falling off of Rs. 27,457. In the former the decrease was caused by the separation of the villages of Belloro, Barrackpore, Echapore, and Mali Panchghurra from the Howrah Municipality, and their inclusion within the municipal limits of Bali. In the case of the Suburban Municipality, the decrease was due partly to the withdrawal from the operation of the Municipal Act of certain Government buildings situated in the Lower Circular Road and the Bhowanipore Road and their inclusion with the limits of the cantonment of Fort William, and partly to the removal from Kidderpore of a large number of holdings on account of the proposed wet docks. The amount of decrease in other Municipalities is shown below:—

	Ra.
Other municipalities in the Burdwan Division ...	1,20,565
Ditto in the Presidency Division ...	17,999
Municipalities in the Rajshahye Division ...	31,283
Ditto in the Patna Division ...	34,895
Ditto in the Orissa Division ...	2,300
Ditto in the Chota Nagpore Division ...	8,329
Total ...	2,15,371

After adding to this the amount of decrease in Howrah and the Suburbs of Calcutta, the total decrease was Rs. 2,44,353. On the other hand there was an increase of income amounting to Rs. 64,685 in the divisions noted in the margin. The net decrease was therefore Rs. 1,79,668. The general cause of this decrease was the abolition of unions from the 1st August 1884.

	Ra.
Dacca Division ...	5,884
Chittagong Division ...	658
Bhagulpore ditto ...	55,143
Total increase ...	64,685

71. The increase in the Dacca Division was due to the increase in the number of holdings in the Dacca Municipality on account of the Dacca-Mymensingh Railway, and the collection of arrears of previous years in the Municipalities of Goalundo, Burrisal, Nalchiti, and Muktagacha. In the Kishoregunge Municipality there was an increase of Rs. 328 in the tax upon occupiers of holdings, which was due to the revision of assessment and to the assessment made upon new settlers. The increase in the Chittagong Division was slight.

72. The increase in the Bhagulpore Division was principally under the head of "miscellaneous receipts." This was due to the sale proceeds of two ranges of shops belonging to the Monghyr Dispensary being credited to the municipal fund during the year. They have since been invested in Government securities.

73. The following grants were made to municipalities during the year from provincial or local funds:—

Names of Municipalities.	Amount of grant.	For what purpose.
	Ra.	
Baidiabati ...	1,027	Amount of dispensary endowment and subscription made over to the municipality.
Burdwan ...	1,593	Amount of grant-in-aid made by Government for the municipal school.
Lalbagh ...	3,600	Granted by Government for the conservancy of the city.

Names of Municipalities.

Amount of
grant.

For what purpose.

Rs.

Darjeeling	...	...	7,771	This amount was made up of three items:—(a) Rs. 6,488 granted by Government for the maintenance of certain roads transferred to the municipality; (b) Rs. 1,000 from the Darjeeling Improvement Fund as a contribution towards the liquidation of the Cooch Behar Loan for water-works; and (c) Rs. 288 from Government for the construction of a drain from the Eden Sanitarium. In addition to these, the municipality received Rs. 7,844 from the station Amusement Club for certain improvements made to the Town Hall.
Gya	...	...	12,000	Granted from the Lodging House Fund for conservancy and lighting, and improvement of drainage &c.
Sasseram	...	...	1,100	No explanation is given in the Commissioner's report of the purpose for which these grants were made, or the sources from which they were made. The report is a brief review of the working of the six principal municipalities only in the division, viz., Patna, Gya, Arrah, Mozufferpore, Durbhunga and Chuprah. It does not contain any notice of the working of the sixteen minor municipalities in the division, in all of which, except four, the elective system has been introduced.
Bettiah	...	...	425	
Deoghur	...	...	700	Granted by the Lodging-house Committee to the Municipal Commissioners for the conservancy of the town.
Cuttack	...	...	135	The Commissioner's report has omitted to give any explanation in connection with this item in the accounts.
Porulia	...	...	498	No explanation given of this item in the Commissioner's report.

74. *Incidence of municipal taxation.*—The incidence of municipal taxation per head of population was twelve annas during the year. The incidence of total municipal income from all sources per head of population was one rupee and five pies.

75. *Total sum available.*—The balance at the close of last year, as shown in the accounts appended to this report, was Rs. 6,39,047, which added to the income of the year 1884-85 gave a total sum of Rs. 33,05,044 available for expenditure. The total expenditure during the year amounted to Rs. 28,06,542, as shown in the statement below, and the balance at the close of the year was Rs. 4,98,502.

76. *Expenditure.*—The annexed statement shows the various heads of expenditure in municipalities during the year.

77. The expenditure of the year amounted to Rs. 28,06,542 against

	Amount of increase.
	Rs.
1. Howrah Municipality in the Burdwan Division	... 4,272
2. Rajshahy Division	... 2,571
3. Dacca	... 15,475
4. Chittagong	... 7,669
5. Patna	... 10,639
6. Bhagulpore	... 1,52,982
7. Orissa	... 1,158
Total	... 1,96,067

Divisions in which there was decreased expenditure during the year.

	Amount of decrease.
	Rs.
1. Other municipalities in the Burdwan Division	... 98,009
2. Suburban Municipality	... 82,908
3. Other municipalities in the Presidency Division	... 7,114
4. Chota Nagpore Division	... 7,891
Total	... 1,90,880

Rs. 28,01,355 in the previous year, thus showing an increase of Rs. 5,187. The statement in the margin shows the divisions in which increased expenditure was incurred. There was, on the other hand, a decrease of Rs. 1,90,880 in the expenditure in the other municipalities in the Burdwan Division except Howrah, and in the municipalities in the Presidency and Chota Nagpore Divisions.

78. The heads of charge under which increased expenditure was incurred, and the amount of increase, are shown below :—

	Amount of increase.
	Rs.
Establishment and appliances for lighting	... 7,522
Registration of births and deaths	... 1,002
Repairs to markets, dispensaries	... 1,978
Maintenance of medical institutions	... 20,628
Vaccination establishment	... 1,304
Conservancy	... 19,203
Other measures for the protection of public health	... 13,078
Public Works—Roads	... 169
Interest on loans	... 1,351
Deposits and advances	... 15,888
Miscellaneous	... 67,859
Total	... 1,50,042

79. There was smaller expenditure under the following heads :—

	Amount of decrease.
	Rs.
Establishment and collection charges	... 10,815
Establishment and appliances for extinguishing fires	... 35,250
Police and its contingencies	... 49,667
Buildings, slaughter-houses and latrines	... 4,235
Water-works, establishment and repairs	... 12,569
Establishment and appliances for watering roads	... 982
Road-cleaning establishment	... 4,537
Drainage works	... 16,770
Public instruction	... 576
Survey of land	... 1,336
Other charges under "public convenience"	... 120
Contribution to local or provincial funds	... 3,458
Loans—Instalments paid during the year	... 4,540
Total	... 1,44,855

After deducting the amount of decrease from the sum total of the items under which increased expenditure was incurred during the year, the net increase was Rs. 5,187.

80. *Establishment and Collection Charges.*—From the statement in the

Divisions.	Cost of establishment.				Collection charges.			
	1883-84.	1884-85.	Increase.	Decrease.	1883-84.	1884-85.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Howrah Municipality ...	17,708	18,484	786	...	5,352	5,308	...	44
Other municipalities in the Burdwan Division ...	20,527	20,784	257	...	15,642	11,487	...	4,155
Suburban Municipality ...	37,404	24,968	...	12,436	11,684	12,253	569	...
Other municipalities in the Presidency Division	18,085	18,085	2,000	...	25,411	24,424	...	987
Rajshahya Division ...	18,822	14,780	958	...	6,247	8,840	102	...
Dacca Division ...	9,949	9,854	...	95	15,940	14,650	...	1,290
Chittagong Division ...	2,455	3,071	616	...	4,071	3,088	...	983
Patna Division ...	26,527	34,219	7,692	...	25,642	21,250	...	4,392
Bhagulpore Division ...	8,076	8,815	739	...	8,716	8,869	...	153
Orissa Division ...	8,091	8,409	378	...	5,611	5,936	375	...
Chota Nagpore Division ...	1,760	1,646	...	114	4,104	2,689	...	1,415
Total ...	1,17,408	57,284	13,896	13,460	1,28,420	1,17,729	1,046	11,797

man in the place of the salaried officer who had held that post in the municipality for several years. It is very doubtful whether this economy was conducive to efficiency in the administration of the municipality. The report of the municipality, which was received on the 6th January 1886, after repeated reminders, was very meagre in details and full of inaccuracies. It does not show a single work of importance to have been executed during the year. As, however, the scheme of amalgamating a large portion of this municipality with the Metropolitan municipality of Calcutta is about to be considered in the Legislative Council, the Lieutenant-Governor hopes the time is not far distant when the suburbs will make a better figure. The collection charges proper showed a decrease of Rs. 10,691 below those of the previous year. The decrease was distributed over all the municipalities in the province, except the Suburban Municipality and the municipalities in the Rajshahye and Orissa divisions, in which there was an aggregate increase, under this head, of Rs. 1,046. This general decrease in the cost of collection was due to the diminished revenue which was realized during the year, the collecting agency in the majority of cases being paid by commission at a fixed rate upon the total sum of municipal dues collected by them.

81. *Establishment and appliances for extinguishing fires.*—The expenditure under this head amounted to Rs. 11,479, against Rs. 46,729 in the previous year. The decrease, which amounted to Rs. 35,250, was due to the non-payment by the Suburban Municipality of its share of the cost of the Metropolitan fire-brigade during the year, and was therefore only apparent. The Municipal Commissioners failed to arrive at a decision within the year as to the rate of license fee to be charged for jute warehouses situated in the suburbs, and consequently no fees were realized by them from the owners thereof during 1884-85. Twelve fires occurred in the Suburbs, destroying property to the value of Rs. 83,350. Besides these, there occurred another fire just before the commencement of the year on the river, which might have been attended with most disastrous results to the shipping in the port of Calcutta. It broke out on board the American ship *Aurora*, lying off Matiabrooj, laden with 27,022 cases of kerosine oil. Twenty-five hours elapsed before the flames could be got under, and the loss is estimated at Rs. 2,50,000. In the Howrah Municipality the number of fires which occurred during the year was also twelve. The value of property destroyed by these

conflagrations was estimated at Rs. 61,194. In one fire only the loss was Rs. 60,000. It occurred in the premises of the Howrah Hydraulic Press, belonging to Messrs. Haworth and Company. The Commissioners issued licences to owners of 27 jute warehouses during the year, and realized fees to the amount of Rs. 6,000. Eighty per cent. of the fees were paid to the Commissioner of Police, Calcutta, who was in charge of the entire fire-brigade establishment.

82. The expenditure under the head of *lighting* shows an increase of Rs. 7,522 over that of the previous year. The bulk of the increase occurred in the municipalities in the Patna Division. There was also an increase of expenditure under this head in the Suburban Municipality. This was due to 67 kerosine lights being added to the number of lights burnt during 1883-84.

83. The expenditure on account of *police* amounted to Rs. 55,983 against Rs. 1,05,650 in the previous year, showing a decrease of Rs. 49,667. This was due to the operation of section 7 of Act IV (B.C.) of 1884, under which the proportion of the cost of police chargeable to the municipal funds of Howrah and the Suburbs is not to exceed one-fourth of the estimated total expenditure of the year. After the passing of the new Municipal Act III (B.C.) of 1884, it became illegal to expend any part of the municipal funds on the payment of the police employed in municipalities, as Part V of Act V (B.C.) of 1876, which contained provisions regarding the appointment and payment of municipal police, was omitted. Howrah and the Suburbs of Calcutta being the only two municipalities which were not relieved, under the orders of 20th February 1882, from the charge of maintaining the police force required for their watch and ward, it became necessary to pass a separate Act to meet the cases of these two municipalities. Act IV of 1884 was passed by the Bengal Legislative Council on the 4th April 1884, and it received the assent of the Governor-General on the 22nd of that month. It came into force on the day on which the Municipal Act came into force, *i.e.*, on the 1st August 1884.

84. The strength of the suburban police consisted of two Superintendents, 68 subordinate officers and 654 constables, as in 1883-84. Among the subordinate officers there were 30 Bengalis and 15 up-countrymen. In the rank of constables there were 75 Bengalis and 553 up-countrymen. The Howrah municipal police force consisted of three inspectors, two sub-inspectors, 15 head-constables and 312 constables.

	Amount of increase.
	Ra.
Howrah Municipality	164
Other municipalities in the Burdwan Division	4,608
Ditto in the Presidency Division	563
Municipalities in the Dacca Division	7,123
Ditto in the Chittagong Division	3,062
Ditto in the Patna Division	2,404
Ditto in the Bhagalpore Division	1,965
Ditto in the Orissa Division	831
Ditto in the Chota Nagpore Division	1,440
Total	23,320
Deduct amount of decrease—	
In the Suburban Municipality	1,767
In municipalities in the Rajshahye Division	925
Net increase	20,628

85. *Maintenance of Medical Institutions.*—There was an increase of Rs. 20,628 in the expenditure under this head during the year under report. The increase occurred in all the divisions, except the Suburban Municipality and the municipalities in the Rajshahye Division. The statement in the margin shows the amount of increase in each division.

86. *Vaccination.*—The statement below shows the results of vaccine operations carried on during the year in municipalities and public dispensaries:—

Number of municipalities and dispensaries to which vaccinators were attached.	Number of vaccinators employed.	NUMBER OF PERSONS VACCINATED.			PERCENTAGE OF SUCCESSFUL CASES.	
		Male.	Female.	Total.	Primary.	Re-vaccination.
180	240	48,623	37,513	86,096	94.75	63.75

87. The subjoined statement shows the number of vaccinations which were performed with bovine lymph during the year under review in some of the municipalities in Bengal:—

Total number vaccinated.	PRIMARY.		RE-VACCINATION.		PERCENTAGE OF SUCCESSFUL CASES TO TOTAL VACCINATED.	
	Number vaccinated.	Number successfully vaccinated.	Number re-vaccinated.	Number successfully re-vaccinated.	Primary.	Re-vaccination.
7,808	7,684	7,161	140	73	92.55	45.39

88. During the year the Compulsory Vaccination Act, V (B.C.) of 1880, was brought into operation in the municipalities named below: the law was in force in 81 towns:—

Names of Towns.

- | | |
|-------------------|-------------------|
| 1. Bali. | 8. Hazaribagh. |
| 2. Brahmunberiah. | 9. Kotochandpore. |
| 3. Comillah. | 10. Patna. |
| 4. Outtaek. | 11. Pooree. |
| 5. Darjeeling. | 12. Purneah. |
| 6. Deozhur. | 13. Sahibgunge. |
| 7. Durbhunga. | 14. Sherepore. |

89. The provisions of the Act, while affording sufficient protection to children and permanent residents of towns, have failed to secure an equal measure of benefit to immigrants, visitors, and temporary sojourners. To remedy this defect it has been proposed to amend the Act—*firstly*, by permitting notices to be served on the parents of children, in the same way as in the case of adults, requiring such children to be vaccinated within fifteen days of the service of notice; *secondly*, by authorizing the Health Officer to require any unprotected person on board any vessel arriving in the Port of Calcutta to be vaccinated; and *thirdly*, by requiring persons occupying houses, and the masters of vessels, to afford reasonable access to a public vaccinator to ascertain whether the inmates are protected or not. A Bill to this effect has been introduced in the present session of the Bengal Legislative Council.

90. The table below exhibits collectively the number of villages visited by the Deputy Sanitary Commissioners and the Deputy Superintendents of Vaccination, in connection with their sanitary duties:—

CIRCLES.	BY THE DEPUTY SANITARY COMMISSIONERS.		BY THE DEPUTY SUPERINTENDENTS OF VACCINATION.	
	Number of officers.	Number of villages inspected.	Number of officers.	Number of villages inspected.
Metropolitan	1	612	5	2,851
Darjeeling	1	90	2	164
Ranchi	1	479	1	25
Essential Portmahals	2	32	1	.....
Eastern Bengal	1	133	.....	254
Orissa	1	202	} There were no Deputy Superintendents in these circles.	
Bihar	1	309		
Total	7	2,719	9	2,974

91. *Water-supply.*—The expenditure under this head shows a decrease of Rs. 12,569 from that of the previous year. The divisions in which there occurred decreases and increases are shown below:—

			Amount of decrease.
			Ra.
In municipalities in the Burdwan Division, except Howrah	...	...	1,07,956
Ditto in the Rajshahye Division	...	...	9,173
Ditto in the Dacca Division	...	...	933
Total decrease	...	...	1,18,062

	Amount of increase Rs.
In the Howrah Municipality	6,750
In the municipalities in the Presidency Division, except the Subar- ban Municipality which spent nothing under this head	917
In the municipalities in the Chittagong Division	475
Ditto in the Patna Division	575
Ditto in the Bhagulpore Division	95,966
Ditto in the Orissa Division	36
Ditto in the Chota Nagpore Division	774
Total increase	1,05,493

After deducting the amount of increased expenditure from that of decrease, the net decrease was, as stated above, Rs. 12,569.

92. During the year the construction of the Burdwan water-works was completed, and they were formally opened by the Lieutenant-Governor on the 4th November 1884. The regular supply of water commenced from the 1st December. The measure has proved to be of great benefit to the inhabitants of the northern portion of the town in which the pipes have been laid and hydrants set up. It is reported that at first many of the inhabitants were unwilling to use the filtered water, but the prejudice soon died away, and now about 99 per cent. of the inhabitants have begun to use it. Owing to scanty rainfall during the past two years, many of the tanks in the town dried up, and there would have been scarcity of water, if the water-works had not been completed. The supply of water is ample, and the Government Chemical Examiner is of opinion that "the water is of good potable quality." It is stated that the Commissioners have sanctioned house connections, which will soon be carried out. There were erected 60 hydrants during the year, but applications for more have been made by the inhabitants. The people living in the southern part of the town draw their supply from the Banka nulla and the Eden Canal.

93. In the Serampore Municipality, the manager of the Wellington Jute Mills had a large cistern constructed, capable of containing 73,000 gallons of water from the river of comparatively pure quality, for the benefit of the work-people in the Mahesh and Rishra bustees.

94. The scheme for supplying filtered water to the riparian municipalities lying between Howrah and Serampore, referred to in paragraph 97 of the report for 1883-84, did not make much progress during the year. Plans and estimates of the scheme were under preparation by the Executive Engineer of the Burdwan Division, whose services have been lent by Government for the purpose, free of cost. A meeting of delegates from the municipalities of Howrah, Serampore, Bali, Baidyabati and Kotrung was held, and it was decided that the municipalities should make a *pro rata* contribution to meet the cost of the plans and estimates.

95. In the Presidency Division, the municipalities in the district of the 24-Pergunnahs obtain water from local tanks and rivers, but the sources of supply are neither good nor abundant. In some of the municipalities, such as Baranagore, South Barrackpore, North Barrackpore and Naihati, the chief source of supply is the river Hooghly, but the people living in the interior have to depend upon tanks and ponds which dry up in the hot season. Bussirhat, Taki and Baduria are supplied by the river Ichamutty, and Govardanga by the Jumna. With the exception of Birnugger, every municipality in the district of Nuddea has a river flowing by it, and a part of the population draw their supply of water from them. The river Jellinghee supplies water to Kishnaghur, the Hooghly and the Haripore khali to Santipore, the Churni to Ranaghat, the Bhugirathree to Nuddea, the Gorai to Kushtea and Coomerkhally, and the Bhoirub to Meherpore. The water-supply of the Jessore Municipality also is obtained principally from the Bhairub. The water of this river is fair in the rains, but bad in the cold season, when it becomes little better than a stagnant pool. In Khulna the water-supply is drawn from the rivers Bhairub and Rupsa. In the Moorsshedabad district the main source of supply for the towns of Berhampore, Lallbagh and Jungipore is the river Bhagirathree. The municipality of Kandi is supplied with water by the river Mourukhee.

96. In the Rajshahye Division, opportunity was taken by the Commissioners of the Rampore Beaulah and Nattore municipalities, at the time of the flooding of the Ganges in the rainy season, to flush out all the stagnant pools, tanks, and wells in these towns.

97. In the Dacca Division, nearly two-thirds of the population of the town of Dacca are now supplied with filtered water from the water-works; the rest resort to tanks, wells, khalls and the river. The Connaught extension of the water-works, referred to in paragraph 95 of the report for 1883-84, was completed during the year under report, and a new line of pipes is being laid through one of the principal streets of the town at the cost of a native gentleman, Baboo Madan Mohan Bysack, who has made a gift of it to the Municipality in memory of his late brother Baboo Lal Mohun Bysack.

98. In the Bhagulpore Division, the water-works project for the town of Bhagulpore, referred to in paragraph 100 of the report for 1883-84, did not make much advance during the year under report. Materials for the construction of the works were being collected when the year closed. The Government of Bengal has lent the services of the Superintending Engineer and his subordinates for the undertaking, free of cost. Since the close of the year a great advance has been made, and the works will probably be completed in the course of the present year.

99. In the Orissa Division, the town of Cuttack mainly receives its supply of water from the two rivers that surround it, and also from scattered wells. During the rainy season the floods in the rivers cause the water to be exceptionally muddy, and make its use for drinking purposes undesirable. The wells and tanks situated near the rivers also become unclean from percolation of flood-water from the rivers. Noting has yet been done towards the introduction of water works.

100. In the Pooree Municipality the water-supply is entirely drawn from wells and tanks. There are three large tanks within the town. These are called the Nurendra tank, the Markanda tank, and the Indradrumona tank. The greater number of the tanks are useless for drinking purposes, as they contain foul water. There is a large number of wells in this town, but not fit for use. During the pilgrim season, when people from all parts of India assemble here in immense numbers, great difficulty is experienced in procuring good water, and the poorer pilgrims and lower classes generally are compelled to use whatever they can get, and the town is constantly exposed to the risk of pestilence.

101. The Commissioner of the Division thus writes on the subject :—" The very unsatisfactory nature of the water available in most of the tanks and wells in Pooree attracted my notice when I went there on inspection during the last cold weather. I requested the Civil Surgeon to examine the well water of the different parts of the town, and the following extract from Dr. Lyons' letter will show the result of his examination, and the causes to which this bad state of the water-supply is attributable. He says: 'I have examined two samples of well water from each of the seven, sahies of the town, and one from the Nurendra tank, much used by the town people and by the pilgrims who visit Pooree * * *. All fifteen samples showed the presence of organic matter in solution, and sand in suspension; besides in eleven of them (including the Nurendra tank), insects and various forms of life were visible, sample No. 1 being the worst, in which eight different forms of insect life were observed under the microscope. The soil in which the town of Pooree is built is extremely permeable, and sewage, spillage and the like quickly gravitates to the sub-soil water level, which according to season ranges but from 6 feet to 11 feet from the surface. The drainage of the town is at present but partially carried out, and conservancy by the municipality is very limited. Hence the soakage from the private latrines and from the house drains, often situated not far off from house-well, contaminates the drinking water-supply, and without exception no well in the town can in these circumstances be regarded as free from organic taint * * *. Even with a more efficient system of drainage and conservancy it does not seem practicable to overcome entirely the difficulty of providing a pure drinking water-supply otherwise than by a system of filtration, and obtaining the supply from a source free from contamination.'

102. *Conservancy.*—The expenditure under this head amounted to Rs. 5,18,339 against Rs. 4,99,136 in the previous year. The increase occurred in the divisions named below :—

	Amount of increase. Rs.
In the Howrah Municipality	2,318
In the other municipalities in the Burdwan Division	14,795
In the other municipalities in the Presidency Division, except the Suburban Municipality	1,077
In the municipalities in the Rajshahye Division	5,714
Ditto in the Dacca Division	2,707
Ditto in the Patna Division	8,784
Total	35,405

103. On the other hand there was decreased expenditure under this head in the municipalities in the undermentioned divisions :—

	Amount of decrease. Rs.
In the Suburban Municipality	8,072
In the municipalities in the Chittagong Division	6,356
Ditto in the Bhagulpore Division	2,733
Ditto in the Orissa Division	2,526
Ditto in the Chota Nagpore Division	1,535
Total	16,202

Deducting the amount of decrease from the total of the increase, the net increase was Rs. 19,203.

104. The work of conservancy in the Howrah Municipality so far as regards the removal of surface refuse, the sweeping of streets and the clearing of drains was carried out with efficiency, but the arrangements for the removal and burial of the night-soil of the town were not satisfactory. The various trenching grounds leased by the municipality having been in use for several years have become thoroughly saturated with night-soil and the deodorizing properties of the earth have been to a great extent destroyed. The Commissioners propose to cease operations in these lands for some time, and to sow them with strong feeding crops, such as reana grass, sugarcane, &c. In almost all the other municipalities in the Burdwan Division, the streets were regularly swept by sweepers employed for the purpose, and the sweepings were utilized in filling up unwholesome tanks, holes and hollows within municipal limits.

105. The conservancy arrangements of the Suburbs of Calcutta were very unsatisfactory. The roads were swept at uncertain intervals and the drains were never properly cleared of deposits of earth and the refuse which flows from house drains. The work having been given out on contract is constantly ill-performed. The night-soil service was also performed very indifferently. In the other municipalities in this division, there was no uniform system of conservancy maintained for the sweeping of streets and removal of refuse and night-soil. In Barripore, Joynagore, Taki and Baduria in the district of the 24-Pergunnahs, in Nuddea, Kumarkhally and Meherpore in Nuddea, in Moheshpore in Jessore, and Sathkira in Khulna, there was no fixed establishment of coolies. In the North Dum-Dum Municipality in the 24-Pergunnahs, in Kushtea in Nuddea, and Debhatta and Chanduriah in Khulna, there was no conservancy establishment at all. In all these places temporary coolies were employed at intervals when required. The arrangement for sweepers is reported to have been good in the towns of Jessore, Berhampore and Lalbagh. Most of the roads in these towns were swept daily, and the sweepings and other refuse were regularly removed in carts and baskets to the places assigned for their deposit. In the latter two municipalities drains were regularly cleaned by drain coolies, and dead bodies of paupers were carried away by domes employed by the municipalities and burnt at the municipal cost.

106. In the Rajshahye Division, the conservancy of the towns of Dinagepore, Rungpore, Rampore Beaulah, Darjeeling, Pubna and Kurseong was

well looked after. In Darjeeling the street sweepings and garbage were carried away in spring carts drawn by ponies, and shot down a precipice below a location called the "Ferndale" on the Victoria Road. To facilitate the work of removing the refuse, numerous boxes for depositing street sweepings and garbage have been provided in the bazar alongside the roads, and at the expense of owners in private compounds.

107. In the Dacca Division, the conservancy arrangements of the towns of Dacca and Naraingunge were commensurate with the means of those municipalities. The street sweepings and garbage of the towns of Dacca, Naraingunge, Furreedpore, Burrisal, Nasirabad and Muktagacha were utilized in filling up pits, holes and low grounds. Those of Goalundo were removed to the adjacent chur, where they were burnt. The sweepings in Madaripore, Nalchiti and Jhalokati were thrown into the river or khall flowing by. In Jamalpore and Sherepore these were disposed of by private individuals; in the former in their own compound, and in the latter at a public place provided for the purpose in a mohullah called Madhabpore.

108. In the Bhagulpore Division, the conservancy supervision in the towns of Monghyr and Bhagulpore was satisfactory. In Monghyr the sweepings were regularly removed every day from the roadsides, and utilized in filling up unwholesome hollows and useless wells in the town. The contents of reservoirs and cess-pools were removed in barrel carts, and were disposed of in pits in the municipal waste grounds set apart for the purpose. For purpose of complete supervision, the town was sub-divided into two divisions, and each division was placed in charge of an overseer with an adequate establishment. In Bhagulpore the sweepings were carried to the public garden, and there utilized as manure for enriching the soil.

109. The conservancy provisions of part VII of Act V (B.C.) of 1876 was extended to the following municipalities during the year :—

Bhuddesur,	Culna,
Bunaberiah,	Joyngger, and
Bali,	Seraingunge.

Part IX of Act V (B.C.) of 1876, regarding the regulation of markets, was extended to the Patna Municipality during the year.

Act VI (B.C.) of 1878, which provided for the cleansing of all public and private latrines, was extended to the Shahagunge Mohullah of the Hooghly and Chinsurah Municipality, and to the municipalities of Rampore Beaulah and Naraingunge.

Part IX of Act III (B.C.) of 1884, which corresponds to Act VI (B.C.) of 1878, was extended to the Raneegunge Municipality towards the close of the year.

Part X of Act III (B.C.) of 1884, which corresponds to part IX of the old Municipal Act and contains provisions for the regulation of markets, was extended to the municipalities of the Chittagong, Baidyabati, Raneegunge, and Roserah.

Bye-laws were framed by the Municipal Commissioners and confirmed by the Lieutenant-Governor for the municipalities of Howrah, Jessore, Dacca, Naraingunge, Nasirabad, Chittagong, Sitamarhi, Doonraon, and Monghyr.

110. The following table shows the proportion of total income spent under the head of "Public Health" in the municipalities of the different divisions during the year 1884-85 :—

Names of Divisions.	Percentage
Burdwan	52.27
Presidency	35.83
Rajshahye	55.95
Dacca	52.98
Chittagong	48.60
Patna	52.72
Bhagulpore	69.61
Orissa	49.49
Cotha Nagpore	56.37

The percentage of total municipal income spent on the protection of "public health" in the towns in Bengal was ... 48.52

111. During the year the Sanitary Commissioner visited the municipalities

<i>In January.</i>	<i>In March.</i>	<i>In August.</i>
1. Old Maldah.	12. Gya.	32. Kurseong.
2. Bahubugra.	13. Gosdityr.	33. Dacca.
3. Bhasulpore.	14. Jamalpore.	34. Naraingunge.
4. City Moorshedabad.	15. Durbhanga.	
5. Purneah.	16. Mouafferpore.	
6. Berhampore.	17. Chupra.	
7. English Bazar.	18. Motihari.	
8. Soory.	19. Bettiah.	
<i>In February.</i>	<i>In May.</i>	<i>In December.</i>
9. Burdwan.	20. Suburbs of Calcutta.	35. Hoochly.
10. Patna.	21. Darjeeling.	36. Serampore.
11. Arrah.		37. Howrah.

where little or no progress had been made. The sanitary condition of Burdwan, Darjeeling, Monghyr, Kurseong, Berhampore, Lalbagh or City Moorshedabad, Hoochly and Chinsurah, Howrah, Durbhunga and Purneah was reported by him to be fairly satisfactory. The towns noted below were unfavourably reported on by him—

- | | |
|-----------------|---|
| 1. Bettiah. | 6. Dacca. |
| 2. Jamalpore. | 7. Serampore. |
| 3. Motihari. | 8. Patna. |
| 4. Naraingunge. | 9. Suburbs of Calcutta, which he considered to be the worst of all. |
| 5. Arrah. | |

The Sanitary Commissioner also inspected during the year in company with the Civil Surgeon of the 24-Pergunnahs two bustees in the Suburban Municipality, called the Moti Jheel bustee and the Kantal Bagan bustee, and forwarded a joint report indicating the defects observed in them, and the recommendations for their reclamation and improvement.

112. *Public Instruction.*—The amount spent on education by municipalities in these provinces during the year 1884-85 was Rs. 86,729 against Rs. 87,305 in the previous year. The decrease occurred in the municipalities in the Burdwan, Dacca, Patna, Orissa and Chota Nagpore Divisions. The statement below shows the classes of institutions to which municipal support was given—

CLASSES OF INSTITUTIONS.	Government institutions.		Institutions under public management maintained by municipal boards.		Institutions under private management.	
	Amount of municipal grant.	Rs.	Amount of municipal grant.	Rs.	Amount of municipal grant.	Rs.
<i>Secondary education.</i>						
For boys—						
High English schools	3,770	1,280	18,980		
Middle do. do.	600	578	12,211		
Do. vernacular do.	694	3,728	6,117		
For girls—						
Middle English schools	180		
Do. vernacular do.	391		
<i>Primary education.</i>						
For boys—						
Upper primary vernacular schools	3,933		
Lower do. do. do.	6,905		
For girls—						
Upper primary vernacular schools	842	2,576		
Lower do. do. do.	2,515		
<i>Special education.</i>						
Engineering and surveying schools	306	...		
Total	...	5,064	6,73	53,808		

During the year Rai Goluk Chundra, Bahadoor, a resident of the town of Chittagong, in commemoration of the visit of the Lieutenant-Governor to that

town, made a donation of Rs. 2,000 for the construction of a suitable building for the local municipal school.

113. *Public Convenience*.—The expenditure under this head amounted to Rs. 6,75,190 against Rs. 6,76,486 in the previous year, thus showing a decrease of Rs. 1,287. The decrease occurred in the municipalities in the Burdwan and Presidency Divisions other than those of Howrah and the Suburbs of Calcutta, and in the Bhagulpore and Chota Nagpore Divisions. There was on the other hand increased expenditure incurred in the Howrah and Suburban Municipalities, and in the municipalities in the Rajshahye, Dacca, Chittagong, Patna and Orissa Divisions. The table in the margin shows in detail the amount of increase and decrease which occurred under this head in each division.

	Amount of decrease, Rs.
Municipalities in the Burdwan Division other than Howrah ...	2,562
Municipalities in the Presidency Division other than the Suburbs of Calcutta ...	12,189
Municipalities in the Bhagulpore Division ...	33,316
Ditto in the Chota Nagpore Division ...	1,888
Total ...	89,860
	Amount of increase, Rs.
Municipality of Howrah ...	6,170
Ditto of the Suburbs of Calcutta ...	2,713
Municipalities in the Rajshahye Division ...	4,042
Ditto in the Dacca Division ...	13,871
Ditto in the Chittagong Division ...	374
Ditto in the Patna Division ...	10,863
Ditto in the Orissa Division ...	644
Total ...	38,663
Net decrease ...	1,287

114. Under the provisions of section 30 of Act III (B.C.) of 1884, the roads named below situated in the Rungpore Municipality were excluded from the operation of that Act, and transferred to the charge of the District Road Committee of Rungpore—

1. The road from the First Moonsil's court to the Nawabgunge out-post *via* Moonshipara.
2. The road from the first lamp-post in Nawabgunge, going eastward and running past the *sāl* topes, to the Dalputty road (part of the main station road No. 1).

115. *Working of Act V (B.C.) of 1883*.—In paragraph 117 of the report for 1883-84, it was stated that to provide for the registration and control of porters and dandewallahs in the hill stations in these provinces, Act V (B.C.) of 1883 was passed. By a notification, dated the 25th May 1883, the Act was extended to the Darjeeling Municipality with effect from the 15th June following, but the law was actually worked from the 1st January 1884. Under section 4, the Vice-Chairman of the Municipality was appointed registering officer. Under section 10 a table of rates of hire was framed by the Municipal Commissioners, in respect of all coolies empowered to work by the job or for any period not exceeding 24 hours. It was approved by the Lieutenant-Governor and published in the *Calcutta Gazette*. A copy of the notification is annexed. From 1st January

Vide Appendix F.
to 31st December 1884 the number of licenses granted was 697. Thirteen licenses were returned during the year, there were therefore 684 licenses in force on the 31st December. One hundred and fifty brass badges were issued during the year at a cost of Rs. 155. It is reported that though coolies frequently offered themselves for hire without their badges, no action was taken under section 9 of the Act, as it was desired to work the law with moderation. It was for this reason also that no action was taken under sections 12, 13, and 14, though numerous complaints were received against the coolies by the Registering officer. A sum of Rs. 493-4 was expended by the Municipality in working the Act, but it is expected that the expenditure will be much less in future years. It is reported that the Act has conferred great benefits to the visitors to Darjeeling. Before it was passed, the station was infested by labourers, mostly Thibetans, who worked at their pleasure and took what rates they chose to ask, and who made themselves obnoxious in a variety of ways, were insolent, clamorous and turbulent, and completely beyond any control except what the police could exercise over offences committed in their sight. Now there are 700 registered coolies in the station, a number quite sufficient for the wants of the place, who know what their duties are and at what rates they are entitled to be paid. The fact that the coolies are now identifiable has made them

more amenable to control. As yet there has been no prosecution under the Act, as complaints to the Registering officer have had the effect of procuring compliance with the provisions of the Act.

116. *Loans contracted by Municipalities.*—The following statements show the loans that have been obtained by municipalities and other corporations from Government and also those raised by them with the sanction of Government under the Local Authorities Loan Act, 1879. The first statement was published in the *Calcutta Gazette* of the 23rd December 1885 in accordance with the rules issued by the Government of India under the Loan Act. Both the statements were prepared from the accounts kept in the office of the Accountant-General, Bengal.

Statement of special loans made to Municipalities and other Corporations and Public Bodies in Bengal during the year 1884-85.

Corporations receiving loans.	Amount of loan sanctioned.	Date of order authorising loan.	Balance of last year.	Amount advanced during the year.	Total.	Amount repaid.	Balance of the year.	Amount of interest realised and credited to revenue.	Amount of interest unpaid.	Remarks.
	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Loans to Presidency Corporations, including Port Trust.										The works undertaken by the Corporation with the loan are all making use of the bank of the Hooghly except the Hooghly Improvement Trust.
Calcutta Municipality ..	78,31,120 10 3	Government of India, Financial Department, No. 23, dated 17th April 1878.	71,07,194 12 10	.....	71,07,194 12 10	1,83,951 15 5	60,43,219 13 5	5,00,853 12 7	.....
Calcutta Port Trust ..	17,60,600 0 0	Government of India, Financial Department, No. 102, dated 17th July 1871.	17,63,000 0 0	.....	17,65,000 0 0	.....	17,65,000 0 0	38,712 5 0	36,712 5 0	The embankment on the riveride has been completed, and the water on the eastern side of the embankment, which of the Corporation, has been stopped from flowing at the subject of the prosecution of the dock-works.
Calcutta Port Trust ..	85,40,340 3 0	Act IV (B.C.) of 1869 ..	40,05,736 9 3	....	40,05,736 9 3	1,05,693 6 10	45,46,053 2 5	3,24,411 13 2	.....
Hooghly Bridge Commissioners for construction of Kidderpore Dock.	21,00,000 0 0	Act IX (B.C.) of 1871 ..	10,40,000 0 0	.....	10,40,000 0 0	.....	10,40,000 0 0	24,300 0 0	24,300 0 0	
Loans to Botanical Municipality ..	6,100 0 0	Government of Bengal, Financial Department, No. 908, dated 21st December 1884.	.....	(a) 14,45,000 0 0	14,55,000 0 0	.....	16,25,000 0 0	.....	.....
Arach Municipality ..	.....	.....	.....	.....	.....	.....	.....	.....	.....
Darjeeling Municipality ..	40,000 0 0	Government of India, Financial Department, No. 217, dated 17th February 1877.	35,800 6 7	.....	35,560 6 7	1,493 2 5	31,823 4 2	1,301 0 7	.....
Loans to District and other Local Fund Committees.	4,20,000 0 0	.....	4,01,100 0 0	.....	4,01,100 0 0	.....	.....	.....	.....
Ossining Municipality ..	11,100 0 0	.....	.....	.....	.....	.....	.....	.....	.....
GRAND TOTAL ..	1,64,17,977 13 8	GRAND TOTAL ..	1,64,17,977 13 8	14,55,000 0 0	1,78,72,977 13 8	2,09,715 6 8	1,67,73,420 4 0	3,58,411 5 9	64,012 5 0	

(g).—This is a temporary loan to be repaid when the guaranteed loan for the construction of the Kidderpore docks is raised.

(a).—This is a temporary loan to be repaid when the construction of the Kiddermore docks is raised.

Statement of Loans raised by Municipalities and other Public Bodies outside Government Account during the year 1884-85.

COMPANIES RECEIVING LOAN.	Date of order authorizing loan.	Amount of loan sanctioned.	Rate of interest.	Balance of loan of last year.	Amount of loan raised during the year.	Total.	Amount repaid.	Balance of loan at the year.	Amount of interest due.	Amount of interest paid.	Amount paid into Sinking Fund up to 31st March 1885.
		Rs.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Calcutta Municipality— Loans with 5 per cent. Reserve Fund.	17th Mar 1883; 10th February 1885.	54,00,000 15,00,000	5 per cent. 5 per cent.	49,00,000 0 0	.....	49,00,000 0 0	53,62,100 0 0	46,17,000 0 0	4,06,100 6 2	4,06,100 6 2	(a) 13,99,000 0 0 (b) 14,400 0 0 (c) 200 0 0 (d) 248 8 1
Loans with 1 per cent. Reserve Fund.	11th July 1883; 30th June 1884.	14,05,000 1,50,000	4 per cent.	10,49,200 0 0	11,00,000 0 0	21,49,200 0 0	.....	25,48,900 0 0	.....	.....	.....
Total ..		68,05,000		59,49,200 0 0	12,00,000 0 0	71,49,200 0 0	53,62,100 0 0	71,65,900 0 0	4,06,100 6 2	4,06,100 6 2	14,13,778 1 7A
Durjaling Municipality ..	28th May 1879; 22nd December 1884; 17th June 1885.	80,000	5 per cent.	40,800 0 0	.....	40,800 0 0	2,800 0 0	47,600 0 0	2,800 0 0	2,800 0 0	.....
Port Commissioners ..	24th July 1881, and 12th February 1882.	30,00,000	4 per cent.	30,00,000 0 0	.....	30,00,000 0 0	.....	30,00,000 0 0	1,53,375 0 0	1,53,375 0 0	(c) 13,000 0 0 (d) 1,700 0 0 (e) 1,000 0 0 1,53,300 3 2B
Burdwan Municipality ..	22th February 1883 ..	1,00,000	5 per cent.	1,00,000 0 0	.....	1,00,000 0 0	.....	1,00,000 0 0	5,310 7 3	4,907 9 3	3,000 0 0
GRAND TOTAL ..		1,30,05,000		1,17,77,400 0 0	13,00,000 0 0	1,30,77,400 0 0	56,42,900 0 0	1,03,12,500 0 0	6,57,778 13 5	6,52,000 10 8	5,02,170 6 0

(a) Amount of investment on account 2 per cent. Reserve Fund outstanding on 31st March 1885.

(b) Amount of investment on account 1 per cent. Reserve Fund.

(c) Amount of investment on account 5 per cent. Reserve Fund.

(d) Cash with the Municipality on account 5 per cent. Reserve Fund.

(e) Investment on account Port Trust Debenture Loan Sinking Fund.

(f) Amount remitted to bank on account Port Trust Sinking Fund.

(g) The amount quoted above presents the par value of investment and cash set on 31st March 1885, after paying off the liabilities of 1884, but the Municipality in their statement, furnished to this Office, have shown the actual cash paid into the Sinking Fund.

(h) The statement of the Municipality gives Rs. 1,20,000, which is the actual cash they have paid, but the amount quoted above gives the aggregate of the papers purchased out of the contribution, and the interest on these papers plus the cash balance.

Rs. 4,55,340-0-0. Rs. 1,53,300 3 2B.

117. *Working of the Pilgrims' Lodging-house Act IV (B.C.) of 1871.*—This Act as amended by Act II (B.C.) of 1879 and Act I (B.C.) of 1884 was in force during the year in the towns of Pooree, Gya, Denghur, Ooloobariah in the district of Howrah, Raneegeunge in Burdwan, and Gurbetta in the district of Midnapore. In Raneegeunge there were no proceedings taken under the Act, as all the hotels or lodging-houses in the town were closed, and no applications were received for the grant of licenses.

118. In Pooree 5,802 houses affording accommodation for 10,695 lodgers were registered under 314 licenses. The income of the year from fees and fines amounted to Rs. 6,075-6-6 against Rs. 4,580 in the year before. The increase was due to a large influx of pilgrims during the last Dolejattr festival, the time being a propitious one for pilgrimage from a Hindu point of view. The total receipts of the year, including the closing balance of 1883-84, amounted to Rs. 7,516-10-2. The charges under all heads, including Rs. 2,000, which the Lodging-house Committee made over to the municipality for purposes of conservancy and sanitation, amounted to Rs. 5,190 against Rs. 7,041-12-3 in the previous year. There were 41 prosecutions instituted under the Act during the year against 74 in 1883-84. Convictions were obtained in 36 cases, two trials resulted in acquittals, and three cases were pending at the close of the year. The only medical charity which was managed by the Lodging-house Committee was the Pipli Dispensary. It afforded relief to 138 indoor and 1,749 outdoor patients, and cost the Committee Rs. 1,085-11-5 for its maintenance, besides a contribution from Government amounting to Rs. 302-10-3. The average cost of disting each patient was one anna and five pices only. During the year several batches of poor pilgrims came from the North-Western Provinces to visit the temple of Juggunnath, and were obliged on account of their poverty to take shelter in the gardens of their *pandahs* (priests). The *pandahs* were prosecuted under clause 19 of the bye-laws under the Lodging house Act. The cases were pending when the year closed. The Commissioner of the Orissa Division considers the lodging-houses in Pooree to be hot beds of disease, and the houses are so closely packed that there is little or no ventilation. He adds—"I see no immediate possibility of any improvement till the railway is extended to Pooree, when pilgrims will have less necessity to linger in order to rest and recover their strength before the home journey. If the country around were favourable to camping, I believe few would use the lodging-houses, but the country is so wet and undrained that there are no suitable camping grounds." The inspection of the conservancy arrangements within the great temple was made by the members of the Sub-Committee appointed by the President of the Lodging-house Committee for this duty. The inspection of the lodging-houses was made by the Health Officer with the assistance of the municipal staff.

119. In Gya 546 licenses were issued for the accommodation of 17,057 lodgers against 452 licenses for 15,558 pilgrims issued during the previous year. Fifty new certificates were granted by the Health Officer under section 6 of Act IV (B.C.) of 1871 against 21 issued during the year 1883-84. The certificates were given to owners of lodging-houses after personal inspection of the houses by the Health Officer, and on his being satisfied that the houses were sufficiently ventilated and had within a reasonable distance a sufficient supply of water fit for human consumption, and had also sufficient privy accommodation, and were otherwise fit for the reception of lodgers. On the production of these certificates, the requisite licenses were granted by the Magistrate under section 3 of the Act. The receipts of the year, including a balance of Rs. 804-11-1, amounted to Rs. 14,754-3-1, and the expenditure amounted to Rs. 13,711-15-1. There was a balance of Rs. 1,042-4 in hand on the 31st March 1885. There were 92 prosecutions instituted for breaches of the provisions of the Act, and the aggregate amount of fines realized was Rs. 1,100-4. The Lodging-house Committee contributed to the municipality a sum of Rs. 12,000 for the following purposes:—

	Rs.
For the conservancy of the town	5,383
For the improvement of drainage	2,617
For the construction of a building for the Pilgrim Hospital	4,000
Total	12,000

The Committee under the Act consisted of three official and three non-official members. They met only twice during the year. It is stated that they had no occasion to hold more meetings, as all conservancy matters under the Act were dealt with at the ordinary monthly meetings of the Municipal Commissioners. The number of deaths among pilgrims was 244 against 116 in the previous year. The increase was accounted for by the Health Officer as being due rather to more accurate registration of deaths and closer supervision over the pilgrims than to any actual increase of mortality, as there was no epidemic of cholera or fever during the year. During the pilgrim seasons the lodging-houses were constantly visited by the Health Officer; and where cases of cholera occurred, the houses were disinfected by sulphur fumes and other means.

120. In Deoghur 149 licenses were issued during the year for the accommodation of 3,631 lodgers against 137 licenses granted in the previous year. The receipts of the fund, including a balance of Rs. 601-1, amounted to Rs. 1,221-7, and the expenditure to Rs. 1,028-4 11, leaving a balance of Rs. 193-2-1 to the credit of the fund at the close of the year. The Lodging-house Committee gave a grant of Rs. 700 to the local municipality for expenditure on the conservancy of the town, and constructed a reservoir for water and a well at a cost of Rs. 238-7-6. The Committee met three times during the year, and exercised a strict supervision over the working of the Act with a view to prevent the accommodation of pilgrims in unlicensed houses. The working of the Act in the town of Deoghur was on the whole satisfactory.

121. In Oolochbaria 20 applications were received during the year for the grant of licenses to open lodging-houses. In all the cases licenses were granted on the certificate of the Health Officer as to the fitness of the houses for the reception of lodgers. The receipts of the fund including an opening balance of Rs. 148-2-9 amounted to Rs. 562-6-9, and the expenditure to Rs. 473-1-4. The conservancy establishment employed by the Committee consisted of two sweepers at Rs. 5 each per mensem for sweeping the streets daily, two mehters at Rs. 9 each for removing night-soil and urine from the public latrines and urinals in the town, of which there are two of each kind, and one peon at Rs. 5 for supervising the work of the sweepers and the mehters. Besides these, there were six more mehters employed by the Committee, who were paid by the lodging-house keepers and other residents of the town for removing filth from their houses. The night-soil of the town and the street sweepings were daily removed to a considerable distance from the town, and there buried under ground at a proper depth from the surface. The Committee held nine meetings during the year and took a great interest in the working of the Act.

122. In Gurbetta, the working of the Act commenced from the 1st January 1884. The receipts of the fund during the year 1884-85 amounted to Rs. 110-8, and the expenditure to Rs. 68-2-3. A set of bye-laws was framed under section 37 of Act IV (B.C.) of 1871, and approved by the Lieutenant-Governor under section 38 thereof on the 11th November 1884. The Lodging-house Committee, which consisted of three official and three non-official members, held three meetings during the year, and were very careful in supervising the working of the Act in the town. Three prosecutions were instituted during the year under section 17 of the Act, in two of which the accused were convicted. A sweeper was employed by the Committee on a salary of Rs. 4 per month for sweeping the streets of the town and separate places were fixed for the burial and burning of corpses. It is reported that since the enforcement of the provisions of the Act the mortality in the town of Gurbetta has considerably diminished, and there was not a single case of cholera or small-pox during the year.

123. *Action taken by Government under sections 63, 64 and 65 of the controlling sections of the Municipal Act.*—These sections are numbered 59 to 66. The Select Committee in the report on the Municipal Bill thus explained the object of these sections:—"We imagine that the principle will generally be accepted, that it is desirable to leave to municipalities the greatest possible freedom of action so long as precautions are taken to ensure

that the liberty accorded to them will be rightly used. It is in the application of the principle that differences of opinion will be found. In our view the necessary precautions do not lie in the direction of restraining the power of the rate-payers to elect their own representatives or of the Commissioners to elect their own Chairman. We should prefer to attain our object by providing—*first*, that the Magistrate shall have full opportunities of knowing what the municipality is doing or resolving to do; *secondly*, that power shall be reserved to restrain a municipality from doing any specific act which may be dangerous to the public peace or injurious to the common interest; *thirdly*, that measures shall be possible by which a municipality may be compelled to perform any specific duty which it may have neglected to fulfil; and *fourthly*, that a municipality which may show persistent neglect or incapacity shall be liable to be suspended for such time as the Government may direct. To these safeguards we are disposed to attach much importance, and we have not only included them in the Bill, but have emphasized them by classing them together under a sub-head of *Control* in that part of the Bill which describes the constitution of the municipality." A case in which the power of suspending the proceedings of the Commissioners vested in the Local Government under section 63 was exercised occurred in the Patna Municipality. On the 31st March 1884, the Commissioners of this municipality elected Mr. R. C. Mackennie, a Civil Engineer, to be their Vice-Chairman for a term of two years on a salary of Rs. 800 a month, in consideration of his performing the duties of Engineer to the municipality in addition to those of the Vice-Chairman. The election was sanctioned by the Lieutenant-Governor under the first proviso to section 30 of Act V (B.C.) of 1876. When the new Municipal Act came into force and a new set of Commissioners were elected, they passed a resolution to the effect that they were entitled under the first part of section 25 to elect a Vice-Chairman without reference to the previous appointment of a Vice-Chairman under Act V (B.C.) of 1876. The Commissioner of the Division pointed out to the Municipal Commissioners that their proceedings were *ultra vires*, and that the appointment or election, by whatever name it may be called, of Mr. Mackennie was saved by clause 3, section 2 of Act III (B.C.) of 1884, but they persisted in their course and refused to reconsider the matter. The Commissioner was therefore compelled to pass an order under section 63 suspending the execution of the resolution and reported the matter to Government. The Superintendent and Remembrancer of Legal Affairs, to whom the question was referred for opinion, held that even if the election of Mr. Mackennie as Vice-Chairman of the Patna Municipality was not an appointment under the Act of 1876, the new Act cannot affect the validity of the election for two years of the Vice-Chairman, nor affect his right to salary for that period, nor the liability of the Commissioners to retain his services under the contract. The Commissioner's order has accordingly been directed to be in force until further orders.

124. Another case in which the powers vested in the Government under clause 2 of section 63 were exercised occurred in the town of Burrisal in the district of Backergunge. The town is situated on the western bank of a river which goes by the name of the town. In front of the station there has formed a sand bank, or what is called in the vernacular a *chur*. It remains totally submerged from May to November, but during the rest of the year a few patches of earth here and there get dry owing to the fall of the river. One Chundi Charan Rai alleging himself to be the proprietor of the sand bank applied to the Chairman of the Burrisal Municipality for permission to cause excavations to be made near the water's edge and earth to be heaped on the *chur*. The Chairman gave him the necessary permission believing that he was not entitled to take into consideration the probable further use which the petitioner would make of the land thus raised artificially. Some of the residents of the town complained to the Magistrate against the order of the Chairman, under cover of which Chundi Charan Rai was laying the foundation of a *bustee* right in front of the town, which would seriously injure the health of the public.

The importance of keeping the sand bank clear of habitations was so thoroughly recognized that a resolution to acquire it, in order to prevent its ever being cultivated was passed by the municipality so long ago as 1872, but the proposal fell through in consequence of want of urgency, as no attempt was ever made by any one to cultivate it. The Civil Surgeon of the district was of opinion that if the *chur* be allowed to be built upon it would vitiate the whole drainage of the town. The Magistrate of the district therefore passed an order under section 63 suspending the execution of the order granted by the Chairman of the municipality permitting Baboo Chundi Charan Rai to make excavations on the *chur*, and reported the matter to Government for information and further orders. The Commissioner of the Dacca Division, who was consulted by Government, stated that he had not the "slightest hesitation in saying that the result of erecting a *bustee* in front of the station, as desired by the petitioner, would be fatal to the health of the town. No interference with the river frontage should be permitted." On the receipt of this report, the Lieutenant-Governor confirmed the order of the Magistrate, and directed that it shall permanently continue in force without any modification.

125. *The Bengal Local Self-Government Act of 1885.*—A report on the working of municipal and other institutions in which the people of the country take a share in their management would not be complete unless some notice were taken of a measure which was passed at the last session of the Bengal Legislative Council, and which is calculated to excite a practical interest among the people in the management of their own affairs, to develop self-help and self-reliance, and to promote the establishment of voluntary and intelligent agencies to assist the Government in the administration of the internal affairs of the country, viz. Act. III (B.C.) of 1885, the Bengal Local Self-Government Act. The object of this enactment is to give the people of Bengal a substantial interest and responsibility in the management of their own local affairs. The existing District Road and School Committees have very limited powers, and these powers are generally exercised under close official control. The Committees hardly offer any attraction to men of education and ability who desire to participate in the management of public business, and they afford no relief to the Government staff in the administration of the departments of work with which they are supposed to deal. The Local Self-Government Act will supply the people with that field of usefulness they wanted, and will, it is hoped, relieve Government officers of much responsibility. It is to have force and effect in every district in these provinces, except in the districts of Singbhoom, the Sonthal Pergunnahs, and the Chittagong Hill Tracts, and in the town of Calcutta, and in all those towns which are incorporated into municipalities under the provisions of the Bengal Municipal Act III (B.C.) of 1884. It provides for the establishment of a District Board in every district and of Local Boards in sub-divisions of districts, where the Lieutenant-Governor may think there is available material for the formation of such Committees. It directs, however, that in every sub-division of the sixteen districts, named in the margin, a *Local Board* shall be established. It also provides for the formation of Union Committees in a village or group of villages in any sub-division of a district. The members of Union Committees shall be elected from among the residents of the unions, and shall, in no case, be less than five or more than nine. The Act has, however, given the Lieutenant-Governor power to direct, by an order in writing, for reasons to be stated in such order, that any Union Committee shall consist, either wholly or in part, of members appointed by the Commissioner of the Division. The constitution of Local Boards in the districts mentioned above shall consist of members, of whom two-thirds are to be elected and one-third nominated by Government. In all the other districts the members of Local Boards are to be appointed by Government, but the Lieutenant-Governor has been vested with the power to enter the name of any district in the

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|-------------------|-------------------|
| 1. 24-Pergunnahs. | 9. Midnapore. |
| 2. Nuddea. | 10. Bankura. |
| 3. Moorsshedabad. | 11. Beerbhoom. |
| 4. Jessore. | 12. Dacca. |
| 5. Khoolna. | 13. Furreredpore. |
| 6. Hooghly. | 14. Rajshahy. |
| 7. Howrah. | 15. Palna. |
| 8. Burdwan. | 16. Patna. |

third schedule of the Act. The number of members of a Local Board shall be fixed in each case by Government, but shall not be less than six. A District Board shall consist of such number of members as the Lieutenant-Governor may fix by notification, but it shall not be less than nine. In districts where Local Boards shall have been established, the District Boards shall consist of members, one-half of whom shall be elected by the Local Boards, and the other half appointed by the Government. The Act has entrusted these Boards with extensive powers and duties in regard to roads and communications, hospitals and dispensaries, sanitation, vaccination, famine relief, taking of census, maintenance of staging bungalows, holding of fairs and exhibitions, and other matters of public interest and utility. They have also been entrusted with the maintenance and management of all primary and middle schools under public management within their respective jurisdictions, and the distribution of grants-in-aid among private institutions for the promotion of primary education. Powers have also been given to them to construct and maintain tramways, railways, and water-works, and to take charge of or construct public buildings on behalf of Government. Such are briefly the provisions of the measure which was passed by the Bengal Legislative Council on the 6th April last, and received the assent of His Excellency the Governor-General on the 11th July 1885. It now remains with the people of the country themselves to show by their attendance and devotion to work in the Local and District Boards which are about to be formed whether the concessions made in the Act limited though they are at the beginning, should be widened, and more important affairs of the country placed in their hands.

126. *Conclusion.*—In the report for 1881-82, a brief summary of the municipal wants of some of the principal towns of the province was given. In this year's report, a short account of the present condition of these towns has been furnished. It will be found in appendix G.

I have the honour to be,

SIR,

Your most obedient servant,

R. H. WILSON,

Offg. Secretary to the Government of Bengal.

APPENDIX A.

Dated Darjeeling, the 30th April 1884.

NOTIFICATION—By the Government of Bengal, Municipal Department.

It is hereby notified for general information that in the exercise of the power conferred on him by section I of Act III (B.C.) of 1884 (the Bengal Municipal Act), the Lieutenant-Governor is pleased to direct that the said Act III (B.C.) of 1884 shall come into force on the 1st August 1884.

APPENDIX B.

NOTIFICATION.

The 4th August 1884.—Under section 13 of the Bengal Municipal Act, III (B.C.) of 1884, the following list, showing the number of Commissioners fixed by the Lieutenant-Governor for each Municipality constituted before the passing of the said Act, is published for general information :—

DIVISION.	District.	Name of Municipality.	Number of Commissioners.
BURDWAN	Burdwan	Burdwan ...	21
		Dainhat ...	12
		Culna ...	15
		Cutwa ...	12
		Raneegunge ...	12
	Bankoora	Bankoora ...	12
		Bishenpore ...	12
	Beerbhoom	Soory ...	16
	Midnapore	Midnapore ...	18
		Tumlook ...	12
		Ghatal ...	15
		Kheerpooy ...	9
		Chunderkonah ...	12
		Ramjibunpore ...	9
	Hooghly	Hooghly and Chinsurah ...	18
		Serampore ...	18
		Uterparah ...	12
		Bansberiah ...	9
		Bydabatty ...	15
		Bhuddressur ...	12
PRESIDENCY	Howrah	Kotrung ...	9
		Howrah ...	30
	24-Pergunnahs	Bali ...	18
		Suburbs of Calcutta ...	30
		Baranaggar ...	21
		South Suburban ...	21
		Rajpore ...	18
		Barripore ...	9
		Joy nugger ...	12
		Baraset ...	21
		Busserhat ...	15
		Taki ...	9
		South Barrackpore ...	18
		North Barrackpore ...	18
		Baduria ...	12

Division.	District.	Name of Municipality.	Number of Commissioners.
PRESIDENCY ... <i>continued</i>	24-Pergunnahs— <i>continued</i> .	Nyehatty ...	21
		Goburdanga ...	9
		North Dum-Dum ...	9
		South Dum-Dum ...	9
	Khoolna ...	Satkhira ...	12
		Chundureah ...	12
		Debhatta ...	12
	Nuddea ...	Kishnaghur ...	21
		Ranaghat ...	18
		Santipore ...	24
		Kooshtea ...	15
		Beernugger ...	12
		Nuddea ...	12
		Meharpore ...	9
	Jessore ...	Comercolly ...	15
		Jessore ...	18
		Moheshpore ...	15
	Moorshedabad ...	Kotechandpore ...	9
		Berhampore ...	25
		Kandi ...	10
		Lall Bagh or Moorshedabad ...	18
	Dinapore ...	Jungypore ...	24
		Dinapore ...	15
	Rajshahye ...	Rampore Beaulah ...	21
		Nattore ...	18
	Rungpore ...	Rungpore ...	18
RAJSHAHYE ...	Bogra ...	Bogra ...	18
		Sherepore ...	12
	Pubna ...	Pubna ...	18
		Serajunge ...	18
	Darjeeling ...	Darjeeling ...	25
		Kurseong ...	12
DACCA ...	Dacca ...	Dacca ...	21
		Naraingunge ...	12
	Furreedpore ...	Furreedpore ...	18
		Madaripore ...	21
		Goalundo ...	15
	Backergunge ...	Burrisal ...	15
		Jhallocatti ...	9
		Nulchitti ...	9
	Mymensingh ...	Nusserabad ...	18
		Sherepore ...	12
		Kishoregunge ...	15
		Hazitpore ...	9
		Jamalpore ...	15
		Mooktagacha ...	9
CHITTAGONG ...	Chittagong ...	Chittagong ...	18
		Cox's Bazar ...	12
	Tipperah ...	Comillah ...	18
		Brahmunberiah ...	12
	Noakhally ...	(Sudaram) Noakhally ...	12

DIVISION.	District.	Name of Municipality.	Number of Commissioners.
PATNA	Patna ...	Patna City ...	30
		Behar ...	12
		Barh ...	9
	Gya ...	Gya ...	24
	Shahabad ...	Arrah ...	18
		Buxar ...	12
		Doomraon ...	9
		Sasseram ...	21
		Jugdishpore ...	9
	Mozufferpore ...	Bhuboah ...	9
		Mozufferpore ...	18
		Hajipore ...	12
		Lalgunge ...	10
		Sectamarhi ...	10
	Durbhunga ...	Durbhunga ...	21
		Rosera ...	14
		Madhubani ...	15
Sarun ...	Chuprah ...	18	
	Sewan ...	9	
	Bevilgunge ...	12	
Chumparun ...	Bettiah ...	12	
	Motihari ...	12	
BHAGULPORE	Bhagulpore ...	Bhagulpore ...	21
		Colgong ...	11
	Monghyr ...	Monghyr ...	18
		Jamulpore ...	18
	Sonthal Pergunnahs ...	Deoghur ...	15
		Sahebgunge ...	9
	Purneah ...	Purneah ...	18
	Maldah ...	English Bazar ...	18
		Old Maldah ...	12
	ORISSA	Cuttack ...	Cuttack ...	18
Jajpore ...			12
Kendraparah ...			12
Balasore ..		Balasore ...	18
Pooree ...		Pooree ...	15
CHOTA NAGPORE		Hazaribagh ...	Hazaribagh ...	15
	Chuttrah ...		15
	Lohardugga ...	Ranchi ...	12
	Singbhoom ...	Chyebassa ...	12
	Manbhoom ...	Purulia ...	18

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

APPENDIX C.

NOTIFICATION.

The 20th September 1884.—The following rules for the election of Municipal Commissioners in all Municipalities in the Burdwan, Presidency, Rajshahye, Dacca, Chittagong, Patna, Bnagulpore, Orissa, and Chota Nagpore Divisions (except Howrah and the Suburbs of Calcutta), have been laid down by the Lieutenant-Governor under section 15 of Act III (B.C.) of 1884 :—

Of the qualification of voters.

1. Persons otherwise qualified to vote must be males, who have resided within the limits of the municipality for one year previous to the date of the election.
2. Subject to the above rule, all persons who have, during the year immediately preceding the election, paid an aggregate amount of not less than Re. 1-8 in respect of any rates imposed by the Act, and who have been duly registered as hereinafter provided, shall be qualified to vote.
3. Subject to the proviso contained in rule 1, any person who, being a member of a joint undivided family, one of the members of which has, during the year preceding such election, paid in respect of any of the rates imposed by the Act an aggregate amount of not less than Re. 1-8, is a graduate or licentiate of any University, or holds a certificate as a Pleader or Mooktear, or holds any office or employment carrying a salary of not less than Re. 50 per mensem, shall be entitled to vote.

Of the registration of voters.

4. As soon as possible after these rules shall have been published, the Magistrate of the district shall cause to be prepared a register of persons qualified to vote. Such register shall be prepared from the assessment lists, from enquiries made by persons specially deputed for the purpose, and in such other manner as may appear expedient. Such register shall, from time to time, be corrected and added to as the Magistrate may direct. It shall be the duty of the Chairman of the Municipality to furnish the Magistrate or the Sub-Divisional Officer with any available information required for the preparation and correction, from time to time, of the register in question.
5. At least one month before the date fixed for the elections as hereinafter provided, an extract from the register, showing the persons qualified to vote within each ward, shall be published at suitable places within that ward. A copy of the whole register shall also be published at the municipal office.
6. The Magistrate, or such other gazetted officer as he may depute for the purpose, shall sit to hear and decide objections to, and claims for, registration of voters on some date of which at least three days' notice shall have been given, and which shall be at least ten days after the publication of the lists in question, and at least one week before the date fixed for the commencement of the elections; and such decision shall be final.
7. The ward lists as amended, after the hearing and decision of claims and objections, shall be considered as the final lists of persons entitled to vote at the elections, and no person whose name does not appear in the ward lists shall be permitted to vote.

Of the qualification and the nomination of candidates.

8. Any person qualified to vote under these rules shall be qualified for nomination as a candidate.
9. Any rate-payer qualified to vote may nominate any other qualified person as a candidate.
10. The Magistrate shall, at least six weeks before the date fixed for the commencement of the elections, issue notices calling for nominations of candidates. Such nominations shall be delivered at the municipal office within fourteen days from the date of publication of the notices in question. No names of candidates shall be received after the expiration of such period.
11. The preliminary list of candidates, with the names of the persons nominating them, shall be published in each ward, and at the municipal office, at least three weeks before the date fixed for the commencement of the elections. A notification shall at the same time be published, fixing a date for the hearing of objections to candidates. Such date shall be at least one week later than the publication of the notification in question.
12. The Magistrate, or such other gazetted officer as the Magistrate may depute for the purpose, shall hear and decide all objections to candidates; and such decision shall be final. Before publishing the final list, he shall ascertain that all the candidates are eligible and willing to stand for election.
13. The final list of candidates shall be published in each ward, and at the municipal office, at least one week before the date fixed for the commencement of the elections. No candidate whose name is not contained in such list shall be eligible for election.

Of the manner of holding elections.

14. The elections for the different wards shall be held on such date as may be fixed by the Lieutenant-Governor and notified in the *Calcutta Gazette*.

15. The Magistrate shall decide at what place the election for each ward shall be held.

16. The date fixed for the election in each ward shall be duly notified by beat of drum, and by the publication of notices in such ward at least one month beforehand.

17. Each voter shall be entitled to vote for the ward in which he ordinarily resides, and for no other. He shall be entitled to vote for as many candidates as there are vacancies for such ward.

18. All persons wishing to vote must be present at the elections. No votes by proxy or in writing shall be received.

19. The Magistrate, or such other gazetted officer as the Magistrate may depute for the purpose, shall preside at the election for each ward, assisted by a Committee of not less than three and not more than five rate-payers of the ward, nominated by the Magistrate.

20. The proceedings shall commence by the presiding officer explaining the nature and objects of the meeting to the assembled voters. He shall then read out the list of candidates, and state the number of vacancies.

21. Each candidate shall then be proposed by one qualified voter, and seconded by another. Subject to the control of the presiding officer on points of order, each candidate and his proposer and seconder shall be permitted to address the assembled voters on the subject of his candidature. The names of candidates not duly proposed and seconded shall be removed from the list.

22. In the case of the number of the candidates duly proposed and seconded not being greater than the number of vacancies, the presiding officer, if he is satisfied that not less than 10 per cent. of the registered voters for the ward or wards in which the election is taking place are present, shall at once declare such candidates to be duly elected.

23. If the number of candidates duly proposed and seconded exceeds the number of vacancies, the presiding officer shall proceed to call for a show of hands in favour of each candidate. The presiding officer shall decide and state which of the candidates have received the largest number of votes by the said shows of hands. Should no poll be demanded against any one candidate, he shall declare such candidate to be duly elected.

24. Any defeated candidate, or his proposer or seconder, may demand a poll on his behalf, as against any or all of the candidates selected under the above rule.

25. When a poll is demanded, the votes shall then and there be recorded by the presiding officer with his own hand. All objections to voters shall, if possible, be summarily decided by the presiding officer, after reference to the register. No objections shall be entertained other than objections arising out of matters subsequent to registration under rule 6.

26. The presiding officer shall then and there declare such candidates as have a clear majority of votes to be duly elected. Provided that no candidate shall be declared to be duly elected unless at least 10 per cent. of the registered voters for the ward have appeared and recorded their votes.

27. If 10 per cent. of the registered voters for the ward are not present (Rule 22), or have not appeared and recorded their votes (Rule 26), the presiding officer shall report that the electors have failed, under section 16 of the Act, to elect Commissioners for the ward.

28. In case of an equality of votes for the same vacancy, and when the number of vacancies does not admit of all the candidates who have obtained an equality of votes being elected, the presiding officer shall postpone the election, fixing at the same time a date upon which the proceedings shall be re-commenced. When the majority for any candidate consists only of disputed votes, with reference to which further enquiry appears to be necessary, the result of such enquiry shall be notified on a subsequent date.

29. The list of duly returned candidates for the whole municipality shall be forwarded to the Commissioner of the Division for publication in the *Calcutta Gazette*.

Miscellaneous.

30. No election shall be invalidated on a point of form, provided that these rules have been substantially obeyed.

31. No election shall be invalidated on account of any irregularity whatever, unless it shall appear that that irregularity was such as materially to affect the result of the election.

32. No person in the employment or pay of the municipality shall, directly or indirectly, engage in canvassing for votes, or otherwise assist in the election of any candidate, otherwise than by giving his own vote. Any breach of this rule will render him liable to dismissal.

33. All costs incurred in the preparation of the register of voters, the publication of notices, the holding of elections, or taking any other necessary actions under these rules, shall be payable by the Commissioners out of the municipal fund.

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

APPENDIX D.

RULES FOR THE ELECTION OF MUNICIPAL COMMISSIONERS UNDER
ACT III (B.O.) OF 1884.

The 29th September 1884.—The following rules for the election of Municipal Commissioners in the Municipality of Howrah have been laid down by the Lieutenant-Governor under section 15 of Act III (B.O.) of 1884:—

Of the number of Commissioners and Wards.

1. There shall be 30 Commissioners, of whom 20 shall be elected under these rules, and 10 shall be appointed by Government.
2. The municipality shall be divided into 10 wards in accordance with the schedule annexed.

Of the qualification of voters.

3. Persons otherwise qualified to vote must be males, who have resided within the limits of the municipality for one year previous to the date of the election.
4. Subject to the above rule, all persons who have, during the year immediately preceding the election, paid an aggregate amount of not less than Rs. 3 in respect of any rates imposed by the Act, and who have been duly registered as hereinafter provided, shall be qualified to vote.
5. Subject to the provision contained in rule 3, any person who, being a member of a joint undivided family, one of the members of which has, during the year preceding such election, paid in respect of any of the rates imposed by the Act an aggregate amount of not less than Rs. 3, is a graduate or licentiate of any University, or holds a certificate as a Pleader or Mooktear, or holds any office or employment carrying a salary of not less than Rs. 50 per mensem, shall be entitled to vote.

Of the registration of voters.

6. As soon as possible after these rules shall have been published, the Magistrate of the district shall cause to be prepared a register of persons qualified to vote. Such register shall be prepared from the assessment lists, from enquiries made by persons specially deputed for the purpose, and in such other manner as may appear expedient. Such register shall from time to time be corrected and added to as the Magistrate may direct. It shall be the duty of the Chairman of the municipality to furnish the Magistrate or the Sub-Divisional Officer with any available information required for the preparation and correction, from time to time, of the register in question.
7. At least one month before the date fixed for the elections as hereinafter provided, an extract from the register, showing the persons qualified to vote within each ward, shall be published at suitable places within that ward. A copy of the whole register shall also be published at the municipal office.
8. The Magistrate, or such other gazetted officer as he may depute for the purpose, shall sit to hear and decide objections to, and claims for, registration of voters on some date of which at least three days' notice shall have been given, and which shall be at least ten days after the publication of the lists in question, and at least one week before the date fixed for the commencement of the elections; and such decision shall be final.
9. The ward lists as amended, after the hearing and decision of claims and objections, shall be considered as the final lists of persons entitled to vote at the elections, and no person whose name does not appear in the ward lists shall be permitted to vote.

Of the qualification and the nomination of candidates.

10. Any person qualified to vote under these rules shall be qualified for nomination as a candidate.
11. Any rate-payer qualified to vote may nominate any other qualified person as a candidate.
12. The Magistrate shall, at least six weeks before the date fixed for the commencement of the elections, issue notices calling for nominations of candidates. Such nominations shall be delivered at the municipal office within fourteen days from the date of publication of the notices in question. No names of candidates shall be received after the expiration of such period.
13. The preliminary list of candidates, with the names of the persons nominating them, shall be published in each ward, and at the municipal office, at least three weeks before the date fixed for the commencement of the elections. A notification shall at the same time be published, fixing a date for the hearing of objections to candidates. Such date shall be at least one week later than the publication of the notification in question.
14. The Magistrate, or such other gazetted officer as the Magistrate may depute for the purpose, shall hear and decide all objections to candidates; and such decision shall be final. Before publishing the final list, he shall ascertain that all the candidates are eligible and willing to stand for election.

15. The final list of candidates shall be published in each ward, and at the municipal office, at least one week before the date fixed for the commencement of the elections. No candidate whose name is not contained in such list shall be eligible for election.

Of the manner of holding elections.

16. The elections for the different wards shall be held on such date as may be fixed by the Lieutenant-Governor and notified in the *Calcutta Gazette*.

17. The Magistrate shall decide at what place the election for each ward shall be held.

18. The date fixed for the election in each ward shall be duly notified by beat of drum and by the publication of notices in such ward at least one month beforehand.

19. Each voter shall be entitled to vote for the ward in which he ordinarily resides, and for no other. He shall be entitled to vote for as many candidates as there are vacancies for such ward.

20. All persons wishing to vote must be present at the elections. No votes by proxy or in writing shall be received.

21. The Magistrate, or such other gazetted officer as the Magistrate may depute for the purpose, shall preside at the election for each ward, assisted by a Committee of not less than three and not more than five rate-payers of the ward, nominated by the Magistrate.

22. The proceedings shall commence by the presiding officer explaining the nature and objects of the meeting to the assembled voters. He shall then read out the list of candidates and state the number of vacancies.

23. Each candidate shall then be proposed by one qualified voter, and seconded by another. Subject to the control of the presiding officer on points of order, each candidate and his proposer and seconder shall be permitted to address the assembled voters on the subject of his candidature. The names of candidates not duly proposed and seconded shall be removed from the list.

24. All objections to voters shall, if possible, be summarily decided by the presiding officer, after reference to the register. No objections shall be entertained other than objections arising out of matters subsequent to registration under rule 8.

25. The presiding officer shall record with his own hand the votes of the electors present.

26. The presiding officer shall then and there declare such candidates as have a clear majority of votes to be duly elected. Provided that no candidate shall be declared to be duly elected unless at least 10 per cent. of the registered voters for the ward have appeared and recorded their votes.

27. If 10 per cent. of the registered voters for the ward have not appeared and recorded their votes, the presiding officer shall report that the electors have failed, under section 16 of the Act, to elect Commissioners for the ward.

28. In case of an equality of votes for the same vacancy, and when the number of vacancies does not admit of all the candidates who have obtained an equality of votes being elected, the presiding officer shall postpone the election, fixing at the same time a date upon which the proceedings shall be re-commenced. When the majority for any candidate consists only of disputed votes, with reference to which further inquiry appears to be necessary, the result of such enquiry shall be notified on a subsequent date.

29. The list of duly returned candidates for the whole municipality shall be forwarded to the Commissioner of the Division for publication in the *Calcutta Gazette*.

Miscellaneous.

30. No person in the employment or pay of the municipality shall, directly or indirectly, engage in canvassing for votes, or otherwise assist in the election of any candidate, otherwise than by giving his own vote. Any breach of this rule will render him liable to dismissal.

31. All costs incurred in the preparation of the register of voters, the publication of notices, the holding of elections, or taking any other necessary actions under these rules, shall be payable by the Commissioners out of the municipal fund.

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

SCHEDULE.

HOWRAH MUNICIPALITY.

ELECTION WARDS.

Ward No. I.

North—Joys Bibes's lane, outfall drain on the south of Hurro Dhole's garden and Chandalparah lane. *South*—Horogunge road. *East*—River. *West*—Hooghly road.

Ward No. II.

North—A line beginning at a point on the Hooghly road 100 feet south of Nuskurparah lane, thence a direct line westward across the Malespanohgurrah paddy-fields to the culvert opposite garden of Bhogobutty Byasack on the Belloor road and Nellooh road. *South*—Sonaton Mistry's Garden lane and Bamooongachee paddy-fields. *East*—Grand Trunk road and Hooghly road. *West*—Bamooongachee paddy-fields.

Ward No. III.

North—Horogunge road. *South*—Golabaree road. *East*—River. *West*—Grand Trunk road.

Ward No. IV.

North—Golabaree road and Peelkhanah lane. *South*—Railway premises. *East*—River Hooghly. *West*—Railway line.

Ward No. V.

North—Railway premises, Dore's road and Howrah paddy-fields. *South*—Telkul Ghat road, Harcourt's lane and Kally Banerjee's lane. *East*—River. *West*—Bhogobutty Karar's lane, Doorga Dass Bose's lane, Koylash Banerjee's lane, Lukhun Dass's lane and Kally Koondoo's lane up to its junction with Kally Banerjee's lane.

Ward No. VI.

North—Pantrah paddy-fields. *South*—Ollabibetollah lane, Nuskurparah lane and Bostomparrah lane. *East*—Bhogobutty Karar's lane, Doorga Dass Bose's lane, Lukhun Dass's lane, Kally Koondoo's lane, Needhee Ram Manjee's lane, Gopaul Banerjee's lane and portion of Ramkistopore lane between its junctions with Gopaul Banerjee's lane and the footpath through Baboo Chunder Coomar Banerjee's garden. *West*—Belgaachia road, a direct line from that road beginning from the south-eastern corner of Deno Sen's garden across the paddy-fields to a point on the Makordah road 1,764 feet west of the toll-house, Doomrar Jollah, Haldarparrah lane, Goddadhur Mistry's lane and Kasoondiah paddy-fields.

Ward No. VII.

North—Telkul Ghat road, Harcourt's lane and Kally Banerjee's lane. *South*—Banatollah Ghat road and Park's Garden lane. *East*—River. *West*—Kally Koondoo's lane, Needhee Ram Manjee's lane, Gopaul Banerjee's lane and portion of Ramkistopore lane between its junction with Gopaul Banerjee's lane and Park's Garden lane.

Ward No. VIII.

North—Banatollah Ghat road, Park's Garden lane, footpath through Baboo Chunder Coomar Banerjee's garden, Koyopooker lane and Mosulmanparrah lane. *South*—Juggut Banerjee's Ghat road, Rajah's Bagan lane, Mollahparah branch lane and portion of Khetter Banerjee's lane from its junction with the latter lane and Circular road at the house of Deno Master. *East*—River. *West*—Circular road.

Ward No. IX.

North—Juggut Banerjee's Ghat road, Rajah's Bagan lane, Mollahparah branch lane Khetter Banerjee's lane between its junction with the latter lane and Circular road at the house of Deno Master and portion of Circular road between its junction with Khetter Banerjee's lane and Chatterjee's hat. *South*—River. *East*—River. *West*—Belliah khal and Botanical Garden.

Ward No. X.

North—Doomrar Jollah and Shokhair bazar road. *South*—Baxarah paddy-fields. *East*—A line from the south-eastern corner of Doomrar Jollah to Haldarparrah lane Goddadhur Mistry's lane and Mosulmanparrah lane. *West*—Boroj Maut lane and western portion of Baxarah road between its junction with Boroj Maut lane and the culvert over Baxarah khal.

NUMBER OF COMMISSIONERS TO BE ELECTED FOR EACH WARD IN THE HOWRAH MUNICIPALITY.

The 13th October 1884.—In continuation of the notification dated the 29th September 1884, published at pages 1013 to 1015, Part I of the *Calcutta Gazette* of the 1st October 1884, the Lieutenant-Governor is pleased to declare that the number of Commissioners to be elected for each ward in the Howrah Municipality shall be as follows:—

For each of the Wards Nos. I, IV, V, VI, VII, and IX, two Commissioners.

For each of the Wards Nos. III and VIII, three Commissioners.

For each of the Wards Nos. II and X, one Commissioner.

COLMAN MACAULAY,
Secretary to the Govt. of Bengal.

APPENDIX E.

NOTIFICATION.

The 25th October 1884.—The following rules for the election of Municipal Commissioners for the Municipality of the Suburbs of Calcutta have been laid down by the Lieutenant-Governor under section 16 of Act III (B.C.) of 1884.

Of the number of Commissioners and Wards.

1. The Suburban Municipality shall be divided into six wards, in the following manner :—

- Ward No. I, comprising the police thanas of Cossipore, Chitpore and Ooltadanga.
- Ward No. II, comprising the thanas of Manicktollah and Baliaghatta.
- Ward No. III, comprising the thanas of Entally and Banispookur.
- Ward No. IV, comprising the thanas of Ballygunge and Tollygunge.
- Ward No. V, comprising the thanas of Bhowanipore and Alipore.
- Ward No. VI, comprising the thanas of Watgunge, Ekbalpore and Garden Reach.

2. There shall be thirty Municipal Commissioners, of whom ten shall be nominated by Government and twenty elected under these rules to represent the several wards.

3. The twenty elected Commissioners shall be allotted to the several wards in the following manner :—

To Ward No. I, three Commissioners.

- " No. II, three "
- " No. III, three "
- " No. IV, two "
- " No. V, five "
- " No. VI, four "

Of the qualification of voters.

4. Persons otherwise qualified to vote must be males, who have resided within the limits of the municipality for one year previous to the date of the election.

5. Subject to the above rule, all persons who have, during the year immediately preceding the election, paid an aggregate amount of not less than Rs. 3 in respect of any rates imposed by the Act, and who have been duly registered as hereinafter provided, shall be qualified to vote.

6. Subject to the proviso contained in Rule 4, any person who, being a member of a joint undivided family, one of the members of which has, during the year preceding such election, paid, in respect of any of the rates imposed by the Act, an aggregate amount of not less than Rs. 3, or is a graduate or licentiate of any University, or holds a certificate as a Pleader or Mooktear, or holds any office or employment carrying a salary of not less than Rs. 50 per mensem, shall be entitled to vote.

7. Each voter shall be entitled to vote for the ward in which he ordinarily resides, and for no other. Each voter shall have as many votes as there are vacancies, and may give as many of these votes as he pleases to any one or more candidates.

Of the registration of voters.

8. For each ward a register shall be prepared by the Municipal Commissioners, in which shall be entered the names of the persons qualified to vote at elections. This register for each ward shall be prepared as soon as possible after the approval of these rules by Government, and hereafter shall be revised annually, and republished on the 1st October in each year.

9. When the registers are ready, copies of them shall be affixed at the principal civil and criminal courts, and at the office of the Commissioners, and so much of them as may refer to each ward shall be affixed at each police-station in that ward, and at such other places as may be deemed by the Chairman to be necessary.

10. Objections to, and claims for, the registration of voters may be made at any time being not less than 18 days before the election. All such objections and claims shall be heard by three Commissioners, to be appointed by the Chairman, who do not stand for election in the ward to which the objections and claims apply. The decision of the majority shall be final.

11. No person shall be qualified to vote unless his name has been entered in the register of voters.

Of the qualification and the nomination of candidates.

12. The Chairman shall, at least 30 days before the date fixed as hereinafter provided for the commencement of the elections, issue notices calling for nominations of candidates.

13. Any person qualified to vote under these rules shall be qualified for nomination as a candidate.

14. Any four persons registered as qualified to vote in any ward may nominate a candidate for election to represent such ward. The nomination shall be made in writing in the form annexed to these rules, and the candidate shall signify on the nomination paper his consent to the nomination. The nomination paper shall be delivered at the municipal office not less than 10 days before the date fixed for the election.

15. The Chairman shall forthwith ascertain whether the nominators and the candidate respectively are qualified in accordance with these rules. If satisfied in this respect, he shall insert the name of the candidate in a list of candidates for the Commissionership or Commissionerships to be filled up. Such list shall also contain a specification of the qualifications of the candidate, and specifications of the names and qualifications of the persons nominating him.

16. On or before the morning of the ninth day previous to the election, the Chairman shall cause a copy of the list to be affixed at the municipal office, and another at each police-station within the ward.

17. Any registered voter may, within 48 hours from the publication of the list at the municipal office, object in writing to any such nomination; his objection shall specify the grounds on which it is made, and shall be delivered at the municipal office.

18. Such objection shall, within 24 hours, be decided summarily by the Sub-Committee appointed by the Chairman under Rule 10, and the decision, which shall be immediately announced, shall be final.

Of the manner of holding elections.

19. The election of Commissioners in each ward shall be held on such date (not being less than 30 days after the publication of the registers of voters under Rule 9) as the Chairman, with the sanction of the Local Government, may appoint. This date shall be announced by advertisement in the *Calcutta Gazette*, and in such newspapers as the Chairman may think desirable; also by a notice affixed at the municipal office and at each police-station in the ward, and at any other place which may seem to the Chairman to be necessary for the due publication of the notice.

20. Elections shall be held at the following places :—

No. I Ward	...	...	...	Chitpore police-station.
" II "	...	...	...	Baliaghatta ditto.
" III "	...	...	...	Entally ditto.
" IV "	...	...	...	Ballygunge ditto.
" V "	...	...	...	Municipal office.
" VI "	...	...	...	Garden Reach police-station.

21. The Municipal Commissioners shall appoint polling officers and other establishments, and may define their duties so far as they may not be defined by these rules.

22. The allowances of establishments shall be fixed by the Commissioners, and these, as well as all other expenses incurred in conducting the elections, shall be paid from the funds of the municipality.

23. If the number of candidates be not greater than the number of vacancies, the Chairman shall declare the candidate or candidates to be duly elected. If there be any vacancies for which no candidates have appeared, the Chairman shall report the fact for the information of Government.

24. If the number of candidates be greater than the number of vacancies, the Chairman shall issue a public notice (to be affixed at the municipal office, at the police stations, and at as many as possible of the chief public offices, and to be otherwise notified in such manner as may seem to him necessary), declaring the day and hours in which, and the place at which, the election is to be held, and also the names of the candidates.

25. The poll shall commence at 8 A.M. and shall close at 6 P.M.

26. Each candidate may appoint, by a letter to the Chairman, a copy of which shall be delivered by the candidate to each agent to serve as his authority, not more than two agents to be present at the polling place to watch the proceedings on his behalf, and to bring to the notice of the polling officers any instance of false personation or other malpractices which may come to their knowledge as the election proceeds. Such agents shall be bound to obey any directions which the presiding officer shall give them for the purpose of keeping order; and no election shall be invalidated on the ground that the presiding officer has exceeded his powers in this respect.

27. The polling officer shall be provided with a list of the registered voters qualified to vote within the ward.

28. The votes shall be taken by means of voting papers.

29. A voter may either attend at the polling place and record his vote, or he may forward his vote to the polling officer, so that it may reach him before the hour fixed for the close of the poll.

30. Any voter wishing to obtain a voting paper beforehand may apply, not less than five clear days before the day fixed for the election, at the municipal office for a voting paper. The application shall be in writing, and shall bear the signature of the voter written with his own hand; it shall specify his address and his number on the register. A voting paper in the form appended to these rules shall be at once forwarded to the voter by post, or by such other mode of conveyance as may be convenient.

31. The voter having received this voting paper may—

- (1) Return it by post, duly filled up, to the municipal office, in a closed cover marked "Voting paper—Ward No.—"; or
- (2) Present it himself at the polling place within the time fixed for the poll.

32. All voting papers received at the office in accordance with the first clause of the last rule shall be made over unopened to the polling officer to be opened by him publicly at the polling place within the hours fixed for the poll.

33. Should any cover received at the municipal office, and not marked as required by Rule 31, be found to contain a voting paper otherwise in order, such paper shall be immediately placed in a cover and sent to the polling officer to be dealt with according to Rule 32.

34. No duplicate voting papers shall be issued, but any voter, to whom a voting paper may have been forwarded under these rules, may nevertheless attend and vote in person at the polling place. In this case the original voting paper shall be considered as cancelled.

35. The voting papers sent out from the office under Rule 30 shall be printed on paper of a different colour from that used for papers to be furnished at the polling place. They shall bear the signature of the Chairman stamped upon them, and shall be numbered consecutively, and duplicates of them similarly numbered shall be kept in counterfoil.

36. Any voter who may present himself at the polling place to vote shall appear before a polling officer, who shall question him as to his name, address, and number on the register, and after noting these facts in a voting paper (numbered consecutively), and in the counterfoil, shall hand over the voting paper to him.

37. The voter shall, if he can read and write, record his own vote on it, and shall present it to the presiding officer, who shall initial it, and shall enter the vote on the copy of the register made over to him under Rule 27.

38. If the voter be unable to read and write, his vote shall be recorded for him by an officer authorized by the Chairman; the paper shall then be returned to him for presentation to the presiding officer, who shall deal with it as directed in the preceding rule.

39. In all cases in which the voting paper is filled up in a language other than English, the name of the voter and of the person or persons for whom he votes shall be entered in English by an officer authorized by the Chairman.

40. If a voting paper received by post is not in order, the polling officer shall nevertheless receive and record the vote, at the same time recording the objection and separating the voting paper from those papers to which there is no objection.

41. If an objection, on the ground of personation, of non-registry or any other cause, be made to the polling officer in any case, the vote shall nevertheless be noted and separated as above, and the objection shall be recorded.

42. Any agent appointed by a candidate in accordance with Rule 26 may inspect any voting paper. He may, at any time up to the close of the poll, object in writing to the reception of any vote, stating the grounds of his objections, and he shall sign such statement.

43. If in any case the presiding officer shall find that a second voting paper is presented, purporting to be on account of a person whose vote has been already recorded, he shall proceed in the same manner as in the case mentioned in Rule 41.

44. At the close of the poll, the presiding officer shall transmit to the Chairman all objections, together with all the records relating to them. The Chairman, or, if he be prevented from attending, a Sub-Committee of Commissioners appointed by him, shall proceed on the next following day, not being a Sunday or holiday, to hear and determine such objections, and the decision shall be final.

45. At the close of the poll, the polling officer shall forward to the Chairman all the voting papers, arranged according to their consecutive numbers, in a packet duly sealed and secured.

46. As soon as may be after the decision of objection has been concluded, the Chairman shall publish, in the *Calcutta Gazette*, and at the municipal office, the names of the person or persons in whose behalf votes have been recorded, and the number of votes given for each of them; and the candidates for whom the greatest number of votes shall have been given shall be declared to have been duly elected.

47. If the same person be a candidate for election in more than one ward, on his election for one ward he shall cease to be eligible in any other ward.

48. In case of an equality of votes the Chairman shall give a casting vote.

49. No election shall be invalidated on a point of form, provided that these rules have been substantially obeyed.

50. No election shall be invalidated on account of any irregularity whatever, unless it shall appear that that irregularity was such as materially to affect the result of the election.

51. No person in the employment or pay of the municipality shall, directly or indirectly, engage in canvassing for votes, or otherwise assist in the election of any candidate, otherwise than by giving his own vote. Any breach of this rule will render the offender liable to dismissal.

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

English and Vernacular.]

Register of Voters.

(Part I.)

(Rule 8.)

Ward No.

Serial number.	Name.	Residence.	Tax on registration at (c).	Tax on hold-ings at (c).	House and carriage license at (c).	Water rate, Section 36 (c).	Lighting rate, Section 36 (c).	Latrine rate, Section 36 (c).	Total paid during last year.	REMARKS.

Prepared by

Checked and examined by

} Sub-Committee under Rule 16.

Superintendent.

Chairman or Vice-Chairman.

English and Vernacular.]

Register of Voters.

(Part II.)

(Rule 8.)

Ward No.

Serial number.	Name.	Residence.	Serial number in Part I in which the principal voter is registered.	Nature of special qualification under Rule 6.	REMARKS.

Prepared by

Checked and examined by

} Sub-Committee under Rule 16.

Superintendent.

Chairman or Vice-Chairman.

RULE 14.

Nomination Paper.

We, the undersigned registered voters of Ward No. _____, hereby nominate _____, resident of _____, in Ward No. _____, who is registered as qualified to vote as a candidate for election to be a Commissioner for the said Ward.

(Signatures) 1 _____ registered as No. _____ in the register of voters.
 2 _____ ditto " _____ ditto.
 3 _____ ditto " _____ ditto.
 4 _____ ditto " _____ ditto.

I _____, resident of _____, in Ward No. _____, hereby consent to the above nomination.
 (Signature) _____ Registered as No. _____ in the register of candidates.

Dated

Presented at the municipal office at

on the

Chairman or Vice-Chairman.

RULE 15.

*List of Candidates proposed for Election as Municipal Commissioners for Ward No. at
the election to be held at on the*

Name of candidate.	Address of candidate.	Qualifications of candidate.	Names of nominators.	Address of nominators.	Number of nominators in register of voters.
			1 2 3 4	1 2 3 4	1 2 3 4

Dated

Chairman or Vice-Chairman.

English and Vernacular].

Notice under Election Rule 24.

NOTICE is hereby given that Municipal Commissioners
for Ward No. of the Suburbs of Calcutta will be elected at
on the between the hours of
8 A.M. and 6 P.M.

List of Candidates.

	NAME.	Address.
1		
2		
3		
4		

N.B.—The following rules are published for general information :—

RULE 29.—A voter may either attend at the polling place and record his vote, or he may forward his vote to the polling officer, so that it may reach him before the hour fixed for the close of the poll.

RULE 30.—Any voter wishing to obtain a voting paper beforehand may apply, not less than five clear days before the day fixed for the election, at the Municipal Office for a voting paper. The application shall be in writing, and shall bear the signature of the voter written with his own hand. It shall specify his address and his number on the register. A voting paper, in the form appended to these rules, shall be at once forwarded to the voter by post, or by such other mode of conveyance as may be convenient.

RULE 31.—The voter, having received this voting paper, may—

- (1) Return it by post, duly filled up, to the Municipal Office, in a closed cover marked "Voting paper—Ward " ; or
- (2) Present it himself at the polling place within the time fixed for the poll.

Date

Chairman.

COUNTERFOIL No.

Election for Ward No. _____
to be held at _____
on the _____

Names of Elector _____
Number in the Register _____
Residence _____
Date of despatch of vot-
ing paper _____
Mode of despatch _____

Superintendent,
Head Clerk,

VOTING PAPER No.

Election for Ward No. _____ to be held
at _____ on the _____
between 8 A.M. & 6 P.M.

[Rule 30.]

Instructions 1.—The elector has _____ votes, which he may divide among the
candidates as he pleases, or he may give all to one candidate.

2.—The elector must write his own signature on the paper.

3.—After having filled it up, he may—

(1) return it by post, addressed to the Chairman, in a closed cover
marked "Voting paper, Ward No. _____" in time on the day
before that fixed for the poll; or

(2) present it himself at the polling place within the hours fixed
for the poll.

4.—If this voting paper be lost, no duplicate will be issued, but the
elector may attend at the polling place and vote in the ordinary
way; in that case this voting paper will be cancelled.

Name of Elector _____
Residence of Elector _____
Number on the Register _____

I give _____ votes for

Initial of Polling Officer.
Date _____

Signature of Elector.
Date _____

COUNTERFOIL No.

Election for Ward No. _____
Held at _____
On the _____
Name of Elector _____
Number in Register _____
Residence _____

VOTING PAPER

(to be used at the polling place)

No. [Rule 30.]

Election for Ward No. _____
to be held at _____
on the _____ between 8 A.M. and 6 P.M.

Name of Elector.	Number in the Register.	Address.

Instructions—1.—An elector, who is able to read and write, should record his vote with
his own hand.

2.—The elector has _____ votes, which he may divide among the candidates
as he pleases, or he may give all to one candidate.

I give _____ votes to

Signature of Elector.

Signature of authorised
Officer under Rule 30.

APPENDIX F.

NOTIFICATION.

The 15th August 1883.—It is hereby notified for general information that, under section 10 of Act V (B.C.) of 1883, the Lieutenant-Governor approves the rates of hire specified below, which have been fixed by the Commissioners of the Darjeeling Municipality at a meeting, in respect of all coolies empowered to work by the job or for any period not exceeding 24 hours:—

Rates for Dandywalas and Porters empowered to work by the Job, or for any period not exceeding 24 hours.

RATES CALCULATED BY THE DAY.		To or from	Re. A. P.	REMARKS.
Dandywalas and Porters.				
From or to				
Any part of Municipality		Any part of Municipality.		
		Dandywalas for day of 10 hours, 9 A.M. to 7 P.M.	0 8 0	For every hour in excess, 2 annas
		Ditto for night of 5 .. 7 P.M. to 12 ..	0 8 0	ditto ditto up to day-light.
RATES CALCULATED BY DISTANCE.				
Porters.				
From or to—		To or from—		
Darjeeling Railway Station		Section I.—The Bazaar ... { Grain, salt, and similar articles in bags, per maund Other goods, per maund	1½ pice. 4 .. Per four coolies' load.	
Ditto ditto		Section II.—Native Town and all houses between Auckland road and Victoria road, south of Drum-Druid and north of Craig mount	0 1 0	The same rates to apply to carriers to and from bazar, except for fuel, for which the rates of carriage from depots will be, per maund—
Ditto ditto		Section III.—All houses north and east of section II up to Shrubbery Gate, and south of section II up to Eden Falls road, or below native town	0 1 6	Section II .. 8 pice. " III .. 5 .. " IV .. 6 .. " V .. 10 ..
Ditto ditto		Section IV.—All houses north and north-west of section III up to Sunway View and Parbat Singh's Grant, or south of section III up to Kagbhura	0 2 0	Every porter to receive one anna in addition to these rates for carrying passenger's luggage.
Ditto ditto		Section V.—All houses south of Kagbhura, and west of cantonments, up to west point, inclusive	0 3 0	Dandywalas to receive four times porters' rates, up to a maximum of 8 annas within municipal limits for dandywala's work; and if under engagement more than three hours to be paid by the day.
Ditto ditto		Section VI.—All houses within municipal boundaries, not included in above, or within Jellapahar Cantonments	0 4 0	
Ghoorm or Jor Bungalow Railway Station		Jellapahar Cantonments	0 4 0	
Any part of Municipality		Sinchal and Tubor Hill and back	0 8 0	
		within the day	0 10 0	
Ditto ditto		boom and back within the day	0 10 0	
Ditto ditto		Tukwar ditto ditto	0 10 0	
Ditto ditto		Ging ditto ditto	0 10 0	
Ditto ditto		Sington ditto ditto	0 10 0	
Ditto ditto		Bloomfield ditto ditto	0 10 0	
Ditto ditto		Bannockburn ditto ditto	0 10 0	
Ditto ditto		Pubearing ditto ditto	0 10 0	
Ditto ditto		Bungnit ditto ditto	0 10 0	
Ditto ditto		Bungaroom ditto ditto	0 10 0	
Ditto ditto		Goom Rock ditto ditto	0 12 0	
Ditto ditto		Rungot Valley ditto ditto	0 10 0	
Ditto ditto		Jangpokhari	0 8 0	
Ditto ditto		Tongloo	1 0 0	
Ditto ditto		Bumkhyo	1 8 0	
Ditto ditto		Phullee	2 0 0	
Ditto ditto		Pudok	0 10 0	
Ditto ditto		Tewin Bridge	0 12 0	
Ditto ditto		Kalimpong	1 0 0	
Ditto ditto		Ramson	2 8 0	
Ditto ditto		Rurell	0 10 0	
Ditto ditto		Linda	0 10 0	
Ditto ditto		Madanm Government Bungalow	0 8 0	
Ditto ditto		Rungot Case Bridge	0 8 0	

1. The above rates are for adults, men or women; children to receive half rates.
2. Carriage or haulage of machinery, or any package over 4 maunds in weight, to be arranged for by special contract.
3. Any person engaging coolies through a Mandar or Sirdar shall pay Sirdar at rate of 2 pice a coolie for one day only.
4. A Sirdar engaged to accompany coolies on a march, to receive 8 annas a day, and 2 pice a day for every coolie employed.
5. A dandywala may engage as a porter; but a porter shall not be compelled to serve as a dandywala.
6. By the Act, the term "coolie" is "limited to porters and to dandywalas, and other persons employed in carrying, drawing or propelling any vehicle."
7. The above rates are for marches only. Halls must be arranged for separately, and travellers can take the daily rates as a guide.

COLMAN MACAULAY,
Secretary to the Govt. of Bengal.

APPENDIX G.

DESCRIPTION OF TOWNS.

Howrah.—Howrah is the most important town in Bengal next to Calcutta and its suburbs. It is the head-quarters of the magisterial district of Howrah, and is situated on the west bank of the river Hooghly. It was constituted a municipality in November 1862. Its population is 99,764 and area 11 square miles. It is lighted with gas and is the terminus of the East Indian Railway. It has several mills and manufactories of various sorts and some important docks for the repair of ships. It is connected with Calcutta by a massive pontoon bridge constructed across the river in the year 1873-74. Howrah has a Town Hall and a fine bridge built over the railway connecting the northern portion of the town with the southern portion, where all the public offices, the jail and the hospital are situated.

Uttarparah.—Uttarparah is a small town situated on the north of Bali khal, and is bounded on the north by Bhadrakali, on the south by the Bali khal, on the east by the river Hooghly, and on the west by the East Indian Railway line. Its area is about 1 square mile. The Uttarparah Hitakari Sabah, the public library, the charitable dispensary, the Government English school, the vernacular school and the girl's school, are the institutions which contribute greatly to the importance of the place. The large and well-built houses and well laid-out gardens of the wealthy residents add to the beauty of the town.

Serampore.—The Serampore Municipality is situated on the right bank of the river Hooghly between Kotrung Municipality to the south, Bydabati Municipality to the north, and the East Indian Railway to the west. A portion of it lies to the west of the East Indian Railway at Serampore station which is about 12 miles north of Howrah, the terminus. The municipality lies on the high bank of the River Hooghly and on the slope outwards towards Dankooni beel. Towards the north, the railway is very close to the river. It diverges from the river at the shoulder formed by the south side of a creek of the river, on which stands the old Danish settlement of Serampore. The municipality begins a short way south of Secorahooly station where the branch trunk road lies immediately to the west of the line, and comprises within its limits the Serampore station, where the road following the river bank, crosses the line to the east, and Connagar station three miles to the south of it. The area is about 5 square miles, and the length about 5½ miles. The northern end of the town is the most thickly populated. Here is the old settlement of Serampore, now the head-quarters of the sub-division with the old missionary college, the catcheries, church, sub-divisional house, and other buildings dating from the time of the Danes and the houses of the Gossain and De Families with many good houses, partly their property and partly that of others. By the college stands the India Jute Mill. The old custom of rich members of joint families going out, and building houses for themselves, gives the native quarter a very ruinous appearance as many old houses get out of repair. The population of Serampore town, with Bullbore and Chattra, is about 15,000.

Next to Serampore, Bullbore and Chattra, is the Mohesh and Rishra ward. Mainly by means of the Hastings and Wellington Jute Mills, this is becoming a busy place of trade. On the side of the Grand Trunk road here, there are the two Juggernath cars of Mohesh and Bullbore, which are dragged every year. The interior of the ward west of the road is thinly populated, and has not much traffic except bricks, which are manufactured towards the railway. Population about 6,000, area 1½ square miles.

Connagar, which is on the south of the Rishra ward with a similar population and area, is a village of educated men. It has one of the earliest schools, which takes rank as a zillah school, a good vernacular school, a girl's school with about 60 pupils. The main support of its inhabitants is the income from the situations in Calcutta and elsewhere held by many of them.

Hooghly and Chinsurah.—This municipality is bounded on the east by the Hooghly river, on the west by the Grand Trunk road and the bridge at its junction with the Burtola road, on the north by Khamarparah, and on the south by the French Chandranagore. The area of the town is about 6 square miles, and the population according to the last census, is 31,177. Some parts of the town such as Hooghly, Chinsurah proper, the major portion of Chandranagore and Shahgunge are thickly populated; while others are more like large villages and are inhabited chiefly by the poorer classes. The river Hooghly runs along the east and the Grand Trunk road along the west of the town up to Naldanga. The two main outlets for the discharge of the rain water are the Kooshigunge drain on the south and the Bali khal on the north. The former drains Chinsurah and Chandranagore and the latter Hooghly. Besides these there are other large drains which as well as the two chief ones communicate with the river. The present state of the town in comparison with its former condition shews great improvement, particularly in roads, drains and other sanitary works. Since the establishment of the municipality many metalled roads have been constructed, and the condition of the kutcha roads has also been greatly improved. The construction of new drains in several parts of the town and the closing up of well privies and others which existed on the side of the old Dutch drains in Chinsurah, the gradual filling up of low places and stagnant pools with the street sweepings, the discontinuance of the practices of throwing dead bodies into the river and fouling the chur lands, the construction of public latrines at different localities, the removal and disposal of night-soil, the regulation of the burial and burning grounds, and the lighting of some of the principal roads have greatly contributed to the comfort, convenience, and health of the people.

Burdwan.—The town of Burdwan extends over an area of about 8 square miles. Through the centre of it, from west to east flows the river Banka, a small stream that receives its supply from the river Damooda that runs in the same direction on the south of the town. The town is open nearly throughout, and cannot boast of any buildings with claims to architectural beauty. The palace of the Maharajah is a large extensive range of buildings solidly constructed, but its environs are mean and squalid. There is ample road communication, but some of the roads require widening. There are some large tanks belonging to the Maharajah which are used by the people for bathing and drinking purposes.

Midnapore.—Midnapore is situated on the north bank of the river Cossye on the edge of the laterite. The town slopes from east to west with a fall of about 50 feet in two miles. The drainage is naturally very good falling into the Cossye either through a khal which runs through the town or through the paddy fields lying on the east. There is only one part of the town lying in a small hollow where there is any difficulty about the drainage. Until of late the town has had a very good reputation for health, but during the past two or three years the epidemic fever caused a considerable number of deaths. The greater portion, of the rate-payers are small shop-keepers, and the municipality is by no means rich. Act III (B.O.) 1864, was extended to the town of Midnapore on the 1st April 1865. The population of the town according to the last census was 35,924.

Kishnaghur.—The town of Kishnaghur is an irregularly built collection of huts and pucca buildings erected without much order or design. One predominating feature of the town is the number of bamboo clumps which are found in all parts of it, and which bring a great profit to the owners. They greatly impede ventilation and afford convenient shelter for the commission of nuisance. The area of the town is 7 square miles, and it contains a population of 27,477 persons. There are a few good broad roads, but the larger number of thoroughfares are lanes which become water-courses in the rains. The town being built on the bed of an old branch of the Jellinghee consists of many ugly holes and low lands that require either filling up or turning into serviceable tanks.

Santipore.—The town of Santipore is the second town in the district of Nuddea. It is bounded on the north and east by the rivulet called Nizur, on the south by the Ganges, and on the west by the Hariপুর khal. The area of the municipality is about 9 square miles. The generality of the people are far more civilized than the inhabitants living in more rural towns of Bengal. There is, however, much party feeling among the inhabitants and the work of the municipality is consequently retarded for want of unanimity. The sanitary condition of the town is not satisfactory.

Ranaghat.—The town of Ranaghat is situated on the banks of the river Churni, which runs on the north and west. It has a khal on the north-east and the Eastern Bengal State Railway line intersects it almost in the middle. The portion of the town lying to the west is inhabited by the well-to-do section of the community. It is remarkable for its good health, and is growing in importance since it has become the converging point of the railway system in Central Bengal.

Jessore.—The Jessore Municipality is bounded on the north by Nowaparah and Shokhati, on the west by the Jhenida road and Arifpoor, on the south by the Chansara road and on the east by the river Bhairub. Its area is nearly 5 square miles, and it contains 11 villages. The houses are mostly thatched, and therefore peculiarly liable to conflagration. Masonry houses are rare, and such as there are, are mostly in the occupation of prostitutes. There is indeed a very great dearth of house accommodation. To the east and south of the town, there is a large tract of country which is much overgrown with jungle. The Bhairub supplies a large part of the town with drinking water, and is the main agency for carrying away the drainage of the town. Naturally the drainage would have been away from the river, but by a system of deep cutting it has been taken through the high bank into the river. This, of course, makes it additionally imperative to keep the drains clear, a duty which is reported to be by no means adequately performed. The municipality is crowded with tanks, most of which are extremely foul, and is much overgrown with rank vegetation.

Khulna.—The new municipality of Khulna is at the head-quarters of the district of that name. It is bounded on the north by the river Bhairub, on the west by the villages of Bara Boyra and Gosalparah, on the south by the Labonora Nowdara khal and Mattiakhal khal, and on the east by the river Rooppa. Its area is estimated to be 5 square miles, containing seven villages. A portion of the town was much improved by the Road Cess Committee just before the municipality was established.

Berhampore.—Berhampore covers an area of about 10 square miles, and is divided into six wards, viz. Gorabazar, Cantonment, Berhampore, Khagra, Sydabad, and Cassimbazar. With the exception of the last ward and part of the Sydabad ward, the entire portion of the town is thickly inhabited. A sluice gate was constructed last year at Gorabazar at a cost of about Rs. 1,500, with a view to improve the sanitation of the town by opening a communication between the river Bhagirathi and a large beel to the east.

Darjeeling.—The station of Darjeeling stands on the top of a spur of the Himalaya, running nearly north to south. The European quarter is situated on the upper slopes of the spur, and the lower portions contain the outcherry, the police lines and the bazaar, whilst below these, lies the native town, chiefly occupied by the poorer classes of natives, and consisting of huts built without method or regularity, and without much regard to sanitation. Almost all the houses within the town are built of bricks or stone, and roofed with corrugated or

plain iron sheets. Most of the houses in the European quarter are provided with pucca drains, which empty themselves into the municipal road-side drains which are flushed by the overflow from the hydrants. Water which used to be a scarcity in former years is now plentifully supplied by two lines of pipes, one running from the springs from the Sishal range, and the other from a spring just below Jullapahar. During the year under report the municipality has increased towards Jore Bungalow and Goompahar, and small settlements scattered round the station are gradually assuming the proportion of villages. The Secretariat building which was under construction during the past two years was completed during the year under report. It has been built very strongly in the mixed style of architecture now in vogue combining the strength of the Gothic with the ornamentation of the Corinthian order, and has added much to the beauty of the town. The effect which the sight of the station produces upon a new comer as he gradually wends his way up by the Himalayan Railway is really charming, and he forgets the fatigue and the tediousness of the journey by inhaling the cool breeze from the snowy range.

Rampore Beaulah.—The town of Rampore Beaulah is situated on the river Pudma. It is 8 miles in length, and it varies in breadth from half a mile to two miles. It is divided into 47 mohullahs. The court-houses and the public offices lie at the west end of the municipality. The houses of the European community, the church, the police lines, the jail and race course come next. They extend from two to three miles eastward along the river. After these commences the native town, in which the houses are very crowded and the streets narrow. Like most old towns in Bengal, the town of Rampore Beaulah has been built on no system. Since the creation of the municipality in August 1876, the aspect of the town has been much improved, and many of the old ugly-looking thatched houses have been replaced by masonry buildings constructed on a systematic plan. The municipality has a population of 20,024 persons.

Dacca.—The town of Dacca is a very old city, and was once the seat of a Muhammedan Satrapy. It stands on the north bank of the river Boorigunga, and is five miles in length and a mile in breadth. It consists of blocks of very old houses crowded together by the sides of streets and lanes which are mostly narrow and crooked. The houses have generally in their rear very small yards, in which there are well-privies within a few feet of wells of water for drinking and culinary purposes. One great difficulty in the sanitary improvement of the town of Dacca is the existence of "gora," or large pits around which privies were constructed. The municipality is doing all it can to improve these sinks by filling them up, and acquiring lands for the passage of night-soil men to remove the filth from the necessaries. Through the princely munificence of Nawab Abdul Gunny, c.s.t., and his son Nawab Asseanullah, the people of Dacca have received the advantages of a pure water supply.

Naraingunge.—The town of Naraingunge is situated on the river Lakhya. A few years ago it consisted of straggling houses both on the eastern and western banks of the river. It now extends a distance of two and two and a half miles on the eastern bank and three to three and a half on the western bank. The river frontage on both sides being occupied by business premises with solid quays and landing places. There are a number of hydraulic and steam presses for baling jute and a steam factory for ginning cotton. On the whole the town is rapidly rising in importance as the centre of jute trade in Eastern Bengal.

Chittagong.—The town of Chittagong is little else than a collection of small hillocks, on many of which are built bungalows and Government offices. The bungalows are mostly occupied by European gentlemen. The town is situated on the bank of the Karnafuli river, and is visited by many trading ships during the rice and jute seasons. The natural drainage of the place is from west to east from the hills. About two-thirds of the area is rural consisting of paddy fields and hills covered with noxious vegetation. The soil is sandy and ill-drained. There are numerous tanks and nine springs in the town, which supply drinking water to the people. The municipality is doing its best to improve the sanitary condition of the place.

Commillah.—The municipality of Commillah was established on the 30th November 1864. The population within municipal limits number 13,506. The area of the municipality is 4 square miles. The town consists of one broad main street about two and three-fourths of a mile in length. At the east end of this street is the European quarter and the court-houses. At the other end is the *haat* or market, which is held bi-weekly. The rest of the town consists of isolated holdings surrounded by bamboo enclosures and built close to tanks which were excavated for the purpose of obtaining earth for the raised sites of houses. One of the main features of the place is the enormous number of these tanks. On the north and east of the town runs the river Goomtee, a mountain stream of considerable velocity and winding course. The town is protected from the floods of this river by an embankment (maintained by the Maharajah of Hill Tipperah) which runs for six miles above and twelve miles below the town. The surrounding country is low and swampy, but the natural drainage is good and the artificial drains in the town carry away the heaviest rainfall within a few hours. Commillah has the reputation of being one of the healthiest towns in Bengal, its climate is agreeable and the water is good.

Patna.—The municipality of Patna was established on the 1st November 1864. Its population as returned on the occasion of the census of 1881 was 173,251. The city of Patna is situated on the Ganges and extends over 9 miles. It is traversed lengthwise by one long road which meets the streets from north and south at short intervals. The construction

of the city is peculiar, and does not allow of any very rapid improvement. Much is, however, being done by the Municipal Commissioners to improve it.

Gya.—The municipality of Gya was established in May 1865 under Act III (B.C.) of 1864. The population living within municipal limits is 76,413 according to the census of February 1881. The town of Gya is situated on the western bank of the river Phalgu which dries up in hot weather, but in the monsoon swells to a considerable stream. The town may be divided into three parts, viz. (1) Sahebgunge or the new town; (2) the European quarter, and (3) the old Gya town or Gyajil as it is called. The eastern portion is situated on a ridge running parallel to the course of the river which is its eastern boundary. The western side slopes gradually to a plain which is terminated on the south by the Brahmojoui and Gobachhoa hills. The Ramaila and the Murlil hills skirt the northern slope of the town. The greater part of the town is thus in a valley with hills on all sides. The houses in Gya are made of puoca or katcha bricks and mud. The first thing that strikes the attention of a visitor in Sahebgunge is its wide and clean streets, especially near the chawk or market, which are a striking contrast to the narrow lanes of the old town. The extreme limits of Gya extend about $4\frac{1}{2}$ miles by 2, but many parts of the included area are occupied by gardens and plantations. Sahebgunge is intersected by roads which are metalled with one or two exceptions. There are no metalled roads in the old town, its streets being ill-paved with boulders. The ghats on the river Phalgu, which are many, are built of puoca masonry. Some of these are new and in good condition. There are very few public buildings at Gya worth mentioning, except the Government offices, the school, the public library and the dispensary. In the old town of Gya is the famous temple of Vishnupad overlooking the river Phalgu. It is visited by pilgrims at all times of the year. There are, however, three fixed times in the year when the pilgrims come in larger numbers, viz. in March, September, and December. The climate of Gya is healthy and genial. It is very hot and dry in the summer months, but delightful in the cold weather, and in the rains which begin to fall from June and continue till the end of September. The trade of Gya is considerable. Its exports are chiefly grain, such as rice, pulses, linseed and tassar cloth manufactured at Manpur. The imports are chiefly piece-goods. A vast improvement has been effected in the present condition of Gya as contrasted with its past. The roads and streets have in many places been widened by breaking down the *chabutras* (platforms) and other encroachments, and a complete system of improved drainage has been provided. Many public latrines which were greatly needed have been opened for the convenience of the people, and unwholesome hollows have been filled up. There has also been considerable improvement in the lighting of the town. Since the opening of the Gya-Patna State Railway a great impetus has been given to the trade of Gya.

Arrah.—The municipality of Arrah was established in the year 1865. It has a population of 42,998 persons. The town is situated on a table land somewhat undulating. The natural slope is towards the north. The surface drainage all flows in this direction, and thence into the Ganges. Some eight miles from the town is a small stream called the "Gangee," which is probably the abandoned bed of a river. The town is divided into two portions by this stream. There are two large bridges over it connecting the two portions. The town is rather crowded and the condition of the lanes, though greatly improved, is not such as could be expected. Much attention is now being paid in their improvement. On the west of the town there is a very large open space of ground or maidan, in which the offices of the Magistrate and Collector, the church, the Government school and the circuit bungalow are situated. The maidan also contains a race-course, and is known by the name of *Rumna*. The place is generally regarded as healthy, though at times it suffers from epidemics of cholera.

Mozufferpore.—The town of Mozufferpore was incorporated in November 1864. It is skirted on the north by a narrow stream called the "Burhi Gunduck." The average length of the town from north-west to south-east is two miles and a half and its breadth is two miles. It has an area of about 5 square miles. On the north and east of the town there are orchards and handsome gardens, and on the west are rural villages. The town, except in a few places, stands on sufficiently high land.

Durbhanga.—The municipality at this place was established on the 1st of November 1864 under the District Towns Improvement Act of that year. The town is situated on very low land, and abounds in tanks and large hollows which were excavated in order to obtain earth for building purposes. It contains of 65,955 persons densely packed in parts. It has very few good wide roads, though in this respect it is better off than many other towns. From the period that the Durbhanga Raj came under the management of the Court of Wards, improvements have been made in this direction, and the Maharajah since attaining his majority has continued to assist in the work of improvement. The town owes to the Durbhanga Raja a handsome hospital, a spacious regularly built bazar, and several other considerable advantages. Owing to the low situation and the dense crowding, the place has a reputation for unhealthiness from which the neighbouring district head-quarter towns are comparatively free.

Chuprah.—Chupra is a long narrow town, about 6 miles in length and three-fourths of a mile in breadth, on the left bank of the Ghogra just above the confluence of that river with the Ganges. The general slope of the town is from the river bank inwards. The natural drainage and the water-supply being good, the town is healthy. The inhabitants are for the most part fairly well-to-do specimens of artisans, agriculturists and traders in

country produce, and their servants and dependants. The soil of Chupra is salt and gritty, but produces excellent crops. It is specially famed for growing good peaches, roses and leeches.

Monghyr.—The municipality of Monghyr was established in the month of November, 1864. Its jurisdiction extends over an area of about $3\frac{1}{2}$ square miles. For facilitating the collection of taxes, it is divided into 25 sections or mohallahs. The municipality contains a population of 55,372 persons as ascertained by the census of 1881. The town of Monghyr is situated on the right bank of the Ganges. Its distance from Calcutta by rail is 304 miles. It is connected with the loop line of the East Indian Railway by a branch line which has much facilitated the traffic of the district, and added much to the convenience of the residents of the town and suburbs. The junction of the lines is at Jamalpore, a distance of six miles from Monghyr. The municipality contains 9,640 houses, some of which are very fine handsome buildings. The scenery of the fort is charming, and when the river, during the rains, overflows its banks, the flood extends over miles, and in some parts as far as the eye can reach. All the Government offices, except the post-office, are situated inside the fort, and almost all the European residents live within its walls. This part of the town may be called the Chowringhee of Monghyr. The climate of Monghyr is salubrious, and is much thought of by invalids who repair hither as to a sanitarium—in fact, by many of the natives of Bengal it is considered as such. The town is celebrated for its hardware manufactories. Its artisans are very ingenious and are good workmen, and since the establishment of the Railway workshops at Jamalpore, almost every description of iron and brass work may be made up in the town, such as no European workman need be ashamed of. Looks made in the town are almost like, if not equal, to Chubbs. Monghyr is unrivalled for its table-mats, ladies' fans, work-boxes and baskets; also for the manufacture of pots of all kinds. Slate dishes and plates of every description are also manufactured in Monghyr. These articles are prized by the natives of Bengal. The slate comes from the Laheta quarries.

Bhagulpore.—The town of Bhagulpore is situated on the right bank of the river Ganges, but the main stream is now at a considerable distance from it, except the portion from Myagunge to Benarai under which the river now flows. The length of the municipality is $6\frac{1}{2}$ miles, and the breadth generally, excepting the portion which lies to the south of the railway line, is about 1 mile. The area is about $7\frac{1}{2}$ square miles. The town is full of orchards, gardens and mango topes. There are very few tanks or jheels within the municipality. The land is high and low, undulating in places and flat in others. Owing to the natural drainage of the surface, the escape of rain water is free and perfect. The water is discharged into the Ganges through ditches. By the constant action of water these ditches and the side-drains of the roads are getting deeper and deeper every year. The soil is yellowish, soft and sandy. There is very little clay. Below a depth of about 6 feet to 10 feet, a layer of kunker is found in most places. The place is full of tar and date palms, mangoes, jack and neem trees. About two-thirds of the population is Hindoo and one third Mahomedan. Their principal food-staples are rice, Indian corn and wheat. The habits of the people are very simple. Summer heat is intense rising sometimes to 100 F. in the shade. In some winters the cold is severe, in others not. The rainfall is on an average 50 inches annually. During the dry weather the westerly winds and during the rainy season easterly winds prevail. Several ranges of hills being close, tigers visit the town occasionally, and during the rains wild boars are sometimes driven in from the *nearas* by the floods. On account of the silting up of the old bed of the Ganges, the place has become somewhat unhealthy since the last three or four years. Cholera and small-pox break out in March, April and May, sometimes in epidemic form in portions of the town.

Purneah.—The Purneah Municipality was constituted under Act III (B.C.) of 1864 and was established in the month of September of the that year. The area of the municipality is $11\frac{1}{2}$ square miles, but it lacks very much in compactness. It is divided into six circles for administrative purposes: First, Modhubani which lies to the west and is bounded on the north and south by rural tracts, on the west by the old Koosy river, and on the east by the civil station. It is well drained and comparatively healthy. Second, the civil station, containing the courts and the public buildings, as well as the houses of the principal European residents. This portion of the town is also very healthy, and well drained except the north-eastern portion of it bordering on the old station. The third portion comprises the Line bazar, Hambagh, Moharejunge, Sarungunge, Gokulgunge, Madhupara and Baijnathgunge. It is decidedly unhealthy. The back water from the Soura river lodges in a tract of low land, and numerous cases of fever that occur every year during September, October and November are attributable to a great extent to the insufficient drainage of the marshes lying in the middle of this tract. The water level of the Soura for about nine months of the year remain higher than the level of the marshes, and it is for this reason a thorough drainage of the marshes has hitherto been found impracticable, but steps are now being taken to effect this. The fourth circle consists of Khajanchihat, Bhatta, and Bengalitolah. This tract is inhabited by the Bengali residents and a sprinkling of the mercantile class. A well metalled road runs through the whole section, and many kutcha roads are feeders to it. This part of the town is tolerably well drained, and is much less unhealthy than the third circle. The fifth circle comprises Nimtolah, Lalai-ke-Chhauni and Shamsunder Chhauni. It is not properly drained and is interwoven with jungles. It is chiefly inhabited by the lower class of the people and is not at all a healthy portion. The sixth division of the town comprises the city Purneah, including Alungunge and Jafirbagh. It is bounded on the south and west by the Soura river, on the north by the jungles of Mibazar, Abdullanugger,

and Kholife-choukh and on the east by the jungles of Begumdeurī and Lalbagh. This portion is very thickly populated, and principally inhabited by the mercantile and trading classes. A metalled road, about three miles in length, runs from Lane bazar through the City bazar up to its northern extremity. The deep drains on both sides of this main road were very filthy, and the virulent type of the fever which generally visited the city after the close of the rains was mainly attributed to the filthiness of these drains. They have now been filled up, and flat bottomed drains are being constructed in their stead. It is hoped that the reconstruction of these drains will improve the sanitary condition of the town.

Poorce.—The municipality of Poorce was established on the 1st April 1881. The town was managed by a union up to the beginning of the year 1881-82. The population within municipal limits is 24,336 according to the census of 1881. The town lies close to the sea-shore upon sandy grounds on the back of the Atharanalla river, which runs parallel with the coast, and only about two miles in-land. The Jagannath Temple stands on the highest ground which is a sandy ridge running north to south, and which acts as a water-shed parting the rainfall to the east and west. As the sea-shore to the south of the town and the river bank to its north are both higher than the average level of the town, its drainage is a difficult matter, and this difficulty is increased by the fact that a great many of the streets are no better than narrow lanes having no room for efficient drains. The only practicable method seems to be to have two systems of drainage, one on each side of the watershed, each having a main outlet to the sea which must be artificially kept open, and be connected with the town by minor drains. Such a system has been commenced for the eastern side of the water-shed. The main outlet drain has been nearly completed, and the work of connecting the minor drains with it is going on. The town exists for and depends on the temple of Jagannath, and the great body of residents is immediately connected with the temple in some form or other. It is in a very great degree a town of lodging-houses for the reception of the pilgrims who flock to it at certain times in numbers that exceed the population commonly two-fold, and sometimes even five-fold. One of the great difficulties of the Municipality and the Lodging-house Committee is to meet the extra conservancy requirements of this enormous body of temporary visitors. The difficulty is the more felt as there can be no blinking of the fact that the town is in a very insanitary state, and that the mass of returning pilgrims undoubtedly make that state especially dangerous. The people are filthy in their habits and object to be improved. Their privies are nothing but pits, and when one is filled with filth, it is covered up and another opened near it. In this way the whole ground inside and outside of the houses has for ages been horribly defiled, and when the soil is saturated with undrained rainwater, the consequences are seen in the returns of public health. Under the auspices of the Lodging-house Committee, much has been done to put a stop to the practice of erecting underground privies, but nothing can redeem the pollution of the soil in times past. The funds at the disposal of the Municipal and Lodging-house Committees for purposes of conservancy and sanitation have been helplessly insufficient, and the work of removal of night-soil has been hitherto very ill-done simply from want of funds. On the creation of the municipality the chief wants of the town were first a good drainage system to avoid as much as possible the saturation of a deeply polluted soil; secondly, arrangements for the thorough removal and burial of night-soil outside the town daily; thirdly, a supply of pure drinking water sufficiently accessible to remove the temptation to use foul water; and fourthly, a conservancy establishment sufficiently strong to keep the streets clean and the drains in working order.

CALCUTTA MUNICIPAL ACCOUNTS

FOR

1884-85.

FORMS Nos. I & II.

* Vaccination fees	...	...	...	...	...
Auto Warehouse fees	...	...	...	...	...

FORM No. II.—Statement showing the Expenditure of

Memorandum of[illegible]

The Calcutta Municipality during the year 1884-85.

8								9								10	11	12	13	14																											
OUTGO.								ASSESSED TAXES.																																							
								Conservancy Cess.				Licence on trades.																																			
a	b	c	d	e	f	g	h	Conservancy Cess.				Licence on trades.																																			
Class I. (Articles of food or of manufacture for men or animals.)								Class II. (Animals for slaughter.)				Class III. (Fuel, lighting, and washing.)				Class IV. (Building materials.)				Class V. (Drugs, gums, and spices.)				Class VI. (Tobacco.)				Class VII. (Cloth.)				Class VIII. (Mortals.)				Total.											
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.													
.....													
Average collection for the previous year.								Collection for the current year.				Penalties.				Total.				Average collection for the previous year.								Collection for the current year.				Penalties.				Total.				Total income of year, &c., including Conservancy.							
Rs.								Rs.				Rs.				Rs.				Rs.								Rs.				Rs.				Rs.				Total, including balance.							
Rs.								Rs.				Rs.				Rs.				Rs.								Rs.				Rs.				Rs.				Incidence of taxation (column 13) per head of population.							
Rs.								Rs.				Rs.				Rs.				Rs.								Rs.				Rs.				Rs.				Incidence of income shown in column 13 per head of population.							
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the Calcutta Municipality during the year 1884-85.

PUBLIC HEALTH.								
e	d	c	f	g	h	i	j	
Repairs (to market, dispensary, &c.)	Maintenance of medical establishments, purchase of medicines, &c.	Vaccination (establishment).	Water-works (establishment's repairs).	Road widening (establishments), purchases of water-carts, repairs, &c.	Roads, cleaning (establishment), repairs, and repair of dust-bins, &c.	Conservancy. Referrals, &c., of fines to over-assessments.	Remission of cess.	Drainage works (establishment's repairs)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,846	31,701	4,517	11,72,672 ^a	53,725	1,07,804	5,04,301	.....	2,04,738 ^b
							6,66,666 ^c	6,66,110

liabilities and claims.

SPECIAL ADJUDICATION CASES												RA		A. F.	
000	000	000	000	000	000	000	000	000	000	000	000	1,46,43,411	0	0	0
000	000	000	000	000	000	000	000	000	000	000	000	31,700	0	0	0
												1,46,94,860	0	0	0
000	000	000	000	000	000	000	000	000	000	000	000	1,32,570	4	5	0
000	000	000	000	000	000	000	000	000	000	000	000	1,61,72,200	4	4	0
000	000	000	000	000	000	000	000	000	000	000	000	2,06,737	10	0	0
000	000	000	000	000	000	000	000	000	000	000	000	5,05,034	9	11	0
000	000	000	000	000	000	000	000	000	000	000	000	81,005	1	0	0
000	000	000	000	000	000	000	000	000	000	000	000	1,33,521	8	0	0

Form No. I.—Statement showing the Income of

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	A	ASSESSED TAXES—contd.				Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY.)				Total income from taxation.
				Other taxes in detail (as many columns as may be necessary.)								Water-rate.	Police-rate.	Lighting-rate.	Night-soil rate.	
				Rs.	Rs.	Rs.	Rs.	Total.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Calcutta	Calcutta ...	Act 1	...	...	...	...	9,90,523	97,705	51,910	.....	4,12,440	2,85,419	2,63,736	1,90,910	25,85,0

* Vaccination free
Jute Warehouse locn... ..

Form No. II.—Statement showing the Expenditure of

1	2	3	4	5	6	7	8	9	10		
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	PUBLIC HEALTH—contd.		PUBLIC INSTRUCTION.	PUBLIC CONVENIENCE.				
				A			Public Works.				
				Other measures.			Contributions to schools.	Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.
				Markets and slaughter-houses (establishment, maintenance).	Public garden (establishment, purchase of land, purchase of water, purchase of bullocks, &c.).						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Calcutta ...	Calcutta ...	Calcutta ...	1,41,323	23,125	8,110	.....	.....	2,90,550	.....	15,232

Memorandum of

Liabilities—
Balance of loans
Deposits to be adjusted

Claims—
Advances recoverable
Net amount of debt

* Water-works establishment and working
Extension of water-works
† Establishment and working charges
Extension of sewers

the Calcutta Municipality during the year 1884-85.

10										17			18	19	20	21	REMARKS.
MISCELLANEOUS RECEIPTS.										DEBT.			Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 18) per head of population.	Incidence of income shown in column 18 per head of population.	
Realisation under special Acts.	Proceeds of land, &c.	Income from markets (lease, &c., sale of produce, &c.)	Concessions and road proceeds of night-soil, street-rent, &c.)	Municipal fines.	Payments for municipal works made to individuals.	Grant-in-aid from Govt. of Local Funds.	Sundries (cost of municipal lands, receipts from public houses, &c.)	Total.		Loans.	Deposits (contractors, salaries unpaid, &c.)	Advances.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
84,007	77,001	1,70,140	41,708	0 680	.....	51,304	2,27,205	6,01,203		20,00,000	1,05,477	3,41,820	50,62,785	53,04,000	6 6 0	14 2 3	
...	Rs. A. P.								
...	750								
...	25,501								
...	0 0 0								

the Calcutta Municipality during the year 1884-85.

12										13	14	15			REMARKS.
DEBT.						Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.							
Loans, instalments paid during the year.		Interest.		Deposits (salaries attached, contractors, &c.).	Advances (on account of departmental works, &c.).			Deposits.	Actual municipal balance.	Total.					
Rs.	Rs.	On account of last year.	On account of current year.												
											Rs.	Rs.			
3,44,375	7,06,440	1,50,004	4,13,028	55,380	51,08,408	51,708	5,44,404	6,96,113						

debilities and claims.

	Rs.	A. P.
...	1,42,44,111	0 0
...	51,700	0 0
...	1,42,94,830	0 0
...	1,32,270	4 5
...	1,41,72,560	4 4
...	2,00,737	10 6
...	9,05,584	0 11
...	61,005	1 9
...	1,23,921	8 6

FORM No. 1.

STATEMENTS OF INCOME

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

FOR

1884-85.

FORM No. I.—Statement showing the income of the

No. of District.	Serial number of municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.			
					a	b	c	d	e	f	g	h	Actual balance, municipal	Total.		
				Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Deposit.				
RAJSHAHY DIVISION.															Rs.	Rs.
Barisal	59	Barisal Beaulah	Act III (B.C.) of 1884	30,084	3	16	...	23	5	18	...	16	...	2,913	2,913	
	60	Natore		3,058	1	15	...	16	5	13	...	16	...	8,124	8,124	
	Total	29,116		6	33	...	39	10	31	...	32	...	5,337	5,337		
Dacca	61	Dinapore	Act III (B.C.) of 1884	12,977	6	12	...	18	2	16	...	13	...	17,785	17,785	
	62	Bungpore		13,840	...	6	13	19	6	13	...	17	...	1,043	1,043	
	Total	26,817		...	6	25	...	37	8	29	...	30	...	18,828	18,828	
Moulvibazar	63	Moulvibazar	Act III (B.C.) of 1884	8,179	4	14	...	18	4	14	...	14	...	1,201	1,201	
	64	Satgaon		3,961	3	10	...	13	4	9	...	10	...	1,111	1,111	
	Total	12,140		7	24	...	31	8	23	...	24	...	2,312	2,312		
Pabna	65	Pabna	Act III (B.C.) of 1884	14,883	2	10	...	12	4	8	...	10	...	2,108	2,108	
	66	Satgaon		21,088	1	15	...	16	4	12	...	13	...	2,007	2,007	
	Total	35,971		3	25	...	28	8	20	...	23	...	4,115	4,115		
Jessore	67	Darjeeling	Act III (B.C.) of 1884	7,976	...	25	...	25	6	19	...	4	...	17,094	17,094	
	68	Kurugum		4,053	...	12	...	12	4	8	...	14	...	4,590	4,590	
	Total	12,029		6	37	...	37	10	27	...	18	...	21,684	21,684		
Jhaligaon	69	Jhaligaon	Act III (B.C.) of 1884	7,979	...	18	...	18	10	8	...	2	...	1,705	1,705	
	Divisional Total	1,21,471		25	161	31	199	68	147	85	144	...	55,107	55,107		
Dacca DIVISION.																
Dacca	70	Dacca	Act III (B.C.) of 1884	77,681	...	7	14	21	3	18	...	18	...	43,154	43,154	
	71	Narainigunge		12,508	...	4	8	12	...	12	...	4	...	5,443	5,443	
	Total	90,189		...	11	22	33	3	30	7	22	...	48,597	48,597		
Moulvibazar	72	Moulvibazar	Act III (B.C.) of 1884	10,077	...	8	12	18	5	13	...	17	...	2,913	2,913	
	73	Goulundo		8,038	...	4	8	12	...	12	...	11	...	1,691	1,691	
	74	Moulvibazar		12,288	...	7	14	21	...	21	...	21	...	678	678	
	Total	31,077		...	17	34	51	11	40	2	40	...	5,282	5,282		
Narainigunge	75	Narainigunge	Act III (B.C.) of 1884	18,196	...	5	10	15	5	10	...	10	...	2,637	2,637	
	76	Nalhati		2,502	...	9	...	9	...	9	...	9	...	1,856	1,856	
	77	Nalhati		3,000	...	9	...	9	...	9	...	9	...	214	214	
	Total	23,698		...	13	10	33	7	20	3	20	...	4,687	4,687		
Narainigunge	78	Narainigunge	Act III (B.C.) of 1884	10,861	...	7	12	19	5	14	...	14	...	2,790	2,790	
	79	Narainigunge		4,295	...	4	8	12	...	12	...	8	...	1,707	1,707	
	80	Narainigunge		14,747	...	6	10	16	...	16	...	15	...	1,150	1,150	
Narainigunge	81	Narainigunge	Act III (B.C.) of 1884	17,110	...	4	8	12	...	12	...	12	...	1,814	1,814	
	82	Narainigunge		18,114	...	6	10	16	...	16	...	16	...	1,921	1,921	
	83	Narainigunge		4,560	...	3	6	9	...	9	...	9	...	495	495	
		Total		66,053	...	20	31	51	...	51	...	75	...	9,354	9,354	
		Divisional Total		196,127	...	80	117	197	36	101	19	178	108	65,536	65,536	
CHITTAGONG DIVISION.																
Chittagong	84	Chittagong town	Act III (B.C.) of 1884	22,130	...	6	12	18	5	13	...	12	...	5,821	5,821	
	85	Cox's Bazar		4,835	...	13	...	13	...	13	...	13	...	730	730	
	Total	26,965		...	19	12	31	6	26	8	29	...	6,551	6,551		
Comilla	86	Comilla	Act III (B.C.) of 1884	15,806	...	8	11	19	8	14	...	14	...	3,548	3,548	
	87	Comilla		17,643	...	1	11	12	...	12	...	12	...	2,355	2,355	
	Total	33,449		...	9	22	31	...	31	...	26	...	5,903	5,903		
Noakhali	88	Noakhali	Act III (B.C.) of 1884	6,154	...	4	8	12	4	8	...	12	...	2,393	2,393	
	Divisional Total	62,708		...	1	30	31	71	16	25	6	65	15,448	15,448		
PATNA DIVISION.																
Patna	89	Patna	Act III (B.C.) of 1884	17,873	...	10	10	20	5	21	...	22	...	18,475	18,475	
	90	Barh		14,040	...	3	6	9	...	9	...	11	...	2,444	2,444	
	91	Barh		6,668	...	4	8	12	...	12	...	13	...	2,009	2,009	
	Total	38,581		...	17	24	41	...	41	...	46	...	22,928	22,928		
Gya	92	Gya	Act III (B.C.) of 1884	70,415	...	11	14	25	5	20	...	21	...	16,876	16,876	
	93	Arrah		42,968	...	6	12	18	...	18	...	10	...	2,797	2,797	
	94	Arrah		15,509	...	8	10	18	...	18	...	10	...	2,047	2,047	
Arrah	95	Arrah	Act III (B.C.) of 1884	17,829	...	4	8	12	...	12	...	10	...	2,444	2,444	
	96	Arrah		23,010	...	7	14	21	...	21	...	10	...	2,444	2,444	
	97	Arrah		6,728	...	3	6	9	...	9	...	9	...	2,215	2,215	
		Total		117,353	...	30	39	79	...	79	...	70	...	19,000	19,000	

Municipalities in Bengal, during the year 1884-85.

[illegible]

REMARKS:

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
No. of District.	Serial number of municipality.	NAME OF MUNICIPALITY.	ASSESSED TAXES—continued													
			Other taxes in detail (as many columns as may be necessary)					Total	Tax on houses and lands	Tax on vehicles	Tax on animals	Tolls &c.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY)			
			Tax on persons according to circumstances and property										Coal-tax	Tax on salt	Lamp taxes	Tax on musical performances, etc.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
RAJSHAHY DIVISION.																
	59	Ranpore Beaulah	8,922			8,922		2,504	425	2,440				17,007		
	60	Natore	5,208			5,208		1,845	281					7,334		
		Total	14,130			14,130		6,349	706	2,440				24,341		
	61	Dinagore	9,263			9,263		1,584	214	1,182				12,119		
	62	Bungore	5,594			5,594		1,820	470					6,884		
	63	Bogra	4,968			4,968		2,875	94					7,934		
	64	Sherepore	2,505			2,505								2,505		
		Total	7,140			7,140		2,674	94					9,917		
	65	Pabna	6,712			6,712		1,138	81	1,455				8,386		
	66	Norajungoo	7,957			7,957		605	851					9,016		
		Total	14,109			14,109		1,633	646	1,455				17,392		
	67	Derailing						26,676	10	230				26,916		
	68	Kurecong						4,431						4,431		
		Total						31,117	10	230				40,354		
	69	Julpigore	1,739			1,739								1,739		
		Divisional Total	22,003			22,003		35,117	12,476	2,947	5,053			1,14,210		
DACCA DIVISION.																
	70	Dacca						50,912	4,153	2,623	12,059			1,03,001		
	71	Nasirganjoo						18,518						25,025		
		Total						69,430	4,153	2,623	12,059			1,28,026		
	72	Furzedpore	4,175			4,175				435				4,610		
	73	Gulandoo	2,618			2,618								2,618		
	74	Madaripore	3,514			3,514				739				4,253		
		Total	10,307			10,307				1,155				11,663		
	75	Barrack	8,071			8,071		204	86	1,375				10,336		
	76	Nalabati	1,087			1,087				149				1,236		
	77	Jhalakati	1,600			1,600								1,600		
		Total	11,858			11,858		204	86	1,524				13,474		
	78	Nasir ul	111			111		9,023		295				7,109		
	79	Nasir ul	170			170		8,229						3,516		
	80	Nasir ul	10			10		3,067						6,999		
	81	Nasir ul	115			115		5,440						2,497		
	82	Nasir ul	104			104		1,926						8,148		
	83	Nasir ul												3,090		
		Total	72,140			72,140		22,940	280					22,500		
		Divisional Total	1,905			1,905		45,906	60,181	4,043	2,711	10,005		1,74,021		
CHITTAGONG DIVISION.																
	84	Chittagong town	2,107			2,107		12,152	1,368	512	7,073			21,138		
	85	Chittagong	2,107			2,107		12,152	1,368	512	7,073			21,138		
		Total						24,304	2,736	1,024	14,146			42,276		
	86	Comilla	5,171			5,171		1,121						13,073		
	87	Joypurhat	5,171			5,171		1,121						5,171		
	88	Joypurhat	5,171			5,171		1,121						10,342		
	89	Joypurhat	5,171			5,171		1,121						5,171		
		Divisional Total	14,620			14,620		20,474	1,770	812	8,457			40,405		
PATNA DIVISION.																
	90	Patna	12,541			12,541		24,000	12,018		17,300			1,01,069		
	91	Barh						6,064			563			5,027		
	92	Barh						13,553			629			13,182		
		Total	12,541			12,541		33,617	12,018		18,492			1,19,278		
	93	Patna						21,007	8,424	1,303				30,734		
	94	Patna						15,000						15,000		
	95	Patna						1,452						1,452		
	96	Patna						6,532						6,532		
	97	Patna						5,074						5,074		
	98	Patna						0,564						0,564		
	99	Patna						1,908						1,908		
		Total	12,541			12,541		37,403	1,003		1,866			39,880		

Municipalities in Bengal, during the year 1884-85.

16										17				18	19	20	21
MISCELLANEOUS RECEIPTS.										DEBT.							
Realisations under special Act.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.)	Conservancy and road cleaning (fees, sale of proceeds of night-soil, street-vendors, &c.)	Municipal fines.	Payments for municipal services rendered to individuals.	Grant-in-aid from provincial or local funds.	Surplus (rent of municipal lands, &c.)	Surplus (from public services, &c.)	Total.	Loans.	Deposits (contingencies, advances, &c.)	Advances.	Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 18) per head of population.	Incidence of income shown in column 18, per head of population.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
478				66	180		2,901	3,035					29,692	23,508	0 15 7	1 0 6	
				62			2,946	3,710					11,044	14,108	0 13 10	1 8 6	
479				158	191		6,519	7,845					31,736	37,678	0 15 4	1 1 5	
				645	601		3,085	5,761				2,300	50,308	38,168	0 15 2	1 0 1	
18	1,053		300	128			2,773	3,363					12,685	15,020	0 9 10	0 15 1	
65			40	30			757	927					8,281	0,432	1 3 6	1 5 5	
			44				635	558					3,145	5,085	0 10 3	0 12 7	
65			45	74			1,325	1,500					11,426	13,618	0 15 7	1 1 11	
				274			1,209	1,493					10,303	12,637	0 9 4	0 11 1	
	32			24			2,041	2,107					11,123	14,120	0 6 10	0 8 5	
				204			3,250	3,600					21,102	20,657	0 7 11	0 9 0	
655		26,022	25	25		7,771	24,476	50,841				294	86,061	1,13,045	4 7 9	12 0 6	
656			10				179	613					5,054	8,45	1 1 7	1 4 0	
1,070		20,562	35	26		7,771	21,626	60,517				294	1,01,483	1,28,133	3 5 7	8 6 7	
			168	3			418	773					2,012	5,807	0 2 4	0 4 0	
1,240	1,115	26,032	1,441	1,140	221	7,771	45,053	83,332				2,504	2,00,063	2,66,272	0 16 0	1 10 5	
3,111	445			2,403			30,224	36,347			2,750		1,42,008	1,85,262	1 5 2	1 13 3	
	256			517			677	1,179					29,277	29,730	0 7 8	1 13 0	
3,111	730			3,780			30,603	37,030			2,750		1,06,376	2,11,078	1 0 6	1 13 6	
300	25			60	709		390	1,666					6,164	10,070	0 7 3	0 9 9	
423				60			694	2,852					4,791	6,431	0 10 0	0 11 0	
154	48	2,094		20	280		33	2,714					7,148	7,721	0 5 0	0 8 5	
1,040	73	2,094		183	1,068		394	4,454					10,530	22,293	0 8 0	0 8 6	
				103	2,068		2,935	6,040					10,379	18,308	0 15 6	1 3 10	
	144			10				114					1,091	2,850	0 10 0	0 11 0	
				10				10					1,510	1,728	0 8 0	0 8 4	
	144			112	3,005		2,053	6,104					10,408	24,493	0 11 7	1 0 10	
380				172	22		1,435	6,027			5,061		21,230	24,506	0 10 11	2 0 1	
354				61			61	440					3,365	8,722	0 13 1	0 14 0	
423				95			225	743					6,072	5,838	0 5 4	0 6 1	
400				3			508	810					4,067	5,621	0 5 8	0 7 4	
328				41			37	370					3,325	3,846	0 4 2	0 4 8	
320								320					1,340	1,182	0 8 6	0 4 7	
3,504				2,418	318	22	2,303	7,825			8,084		40,035	49,200	0 6 7	0 11 5	
7,061	947	2,504	2,418	3,300	4,960		30,404	50,300			11,754		2,42,719	5,11,433	0 16 2	1 3 10	
540				90	340		13,411	17,833					3,307	8,296	0 15 2	1 11 1	
657	133	2,507		5			61	589					2,006	3,416	0 7 8	0 10 1	
733	133	2,697		104	349		13,090	17,821					41,043	47,304	0 15 0	1 8 0	
61				125	138		7,314	7,473					20,547	23,743	0 15 5	1 8 4	
				8			765	976					4,340	4,504	0 2 30	0 5 0	
61				134	173		7,079	8,461					24,066	30,147	0 8 4	0 12 9	
				8			735	763					4,681	7,278	0 12 1	0 14 6	
704	133	3,741		240	463		23,650	27,635					70,440	51,721	0 11 0	1 1 11	
626	231			1,400	273		21,658	24,768			340	600	1,36,722	1,64,045	0 9 4	0 15 1	
				60			656	718					0,345	10,740	0 6 1	0 6 10	
				65	383		277	1,012					1,189	16,605	0 6 3	0 4 0	
805	231	1,354		1,645	666		22,370	27,003			340	600	1,47,871	1,63,300	0 8 1	0 13 0	
340				1,743	301		12,000	8,071			150		64,154	81,060	0 7 6	0 13 5	
				144	590			951					10,822	21,630	0 6 8	0 7 4	
				81	107			312					1,350	3,096	0 3 0	0 3 0	
				43				117					0,588	7,172	0 5 10	0 6 2	
				3,098	23			4,012					5,056	7,481	0 4 11	0 5 2	
				64				229					12,481	13,339	0 6 4	0 7 2	
				271	701		1,100	1,709					2,585	4,797	0 6 4	0 7 2	
74	4,850						1,100	1,709				3	44,086	87,061	0 5 3	0 10 10	

FORM NO. I.—Statement showing the Income of the

1	2	3	4	5	6								7			
NAME OF DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.			
					a	b	c	d	e	f	g	h	Deposits.	Actual balance.	Total.	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.				
PATNA DIVISION—continued.																
Muzaffarpore	109	Muzaffarpore	Act III (B.C.) of 1884.	42,480	...	6	13	19	4	15	4	15	Rs.	4,438	4,838	
	109	Hajipur		30,078	...	9	4	13	1	12	3	11	Rs.	1,098	1,098	
	101	Lalgunes		16,481	...	10	1	11	1	10	2	9	Rs.	438	438	
	102	Sumarhate		6,535	...	11	...	11	2	9	1	10	Rs.	1,049	1,049	
		Total		95,574	...	36	18	53	8	46	9	45	Rs.	8,983	9,523	
Durbhanga	103	Durbhanga	Act III (B.C.) of 1884.	65,935	1	7	14	22	6	16	5	17	Rs.	10,880	10,880	
	104	Resrahi		21,278	...	6	9	15	5	9	4	10	Rs.	2,137	2,137	
	106	Madhubani		11,911	...	5	10	15	6	10	...	15	Rs.	1,481	1,481	
			Total		98,444	6	23	34	61	16	35	9	42	Rs.	14,308	14,308
Bihar	100	Chupra	Act III (B.C.) of 1884.	61,676	...	8	11	19	5	14	5	14	Rs.	8,917	8,917	
	107	Revanshgarh		14,072	...	8	9	17	4	9	3	10	Rs.	5,403	5,403	
	108	Sevan		71,277	2	7	...	9	2	7	2	7	Rs.	948	948	
			Total		77,049	3	20	36	11	30	10	31	Rs.	12,857	12,857	
Chhamparan	109	Mithalce	Act III (B.C.) of 1884.	10,023	...	4	8	12	2	10	2	10	Rs.	2,910	2,910	
	110	Batibab		21,303	...	12	...	12	3	9	2	10	Rs.	2,503	2,503	
			Total		32,186	...	16	8	24	5	19	4	20	Rs.	5,413	5,413
			Divnl. Total		719,727	8	127	169	324	72	202	46	178	Rs.	21,023	21,023
RAEPORE DIVISION.																
Monghyr	111	Monghyr	Act III (B.C.) of 1884.	65,573	...	6	12	18	4	15	6	18	Rs.	2,703	2,703	
	112	Jamshod		10,467	...	8	10	18	...	18	8	10	Rs.	716	716	
			Total		71,359	...	14	22	36	4	33	14	22	Rs.	3,419	3,419
Bhagalpur	113	Bhagalpur	Act III (B.C.) of 1884.	68,258	...	8	13	21	4	17	4	17	Rs.	80,038	80,038	
	114	Colong		6,672	...	11	...	11	1	10	...	11	Rs.	3,069	3,069	
			Total		75,910	...	19	13	32	5	27	4	28	Rs.	83,107	83,107
Purneah	115	Purneah	Act III (B.C.) of 1884	15,916	...	6	12	18	3	15	5	18	Rs.	3,375	3,375	
	116	English Bazar		12,860	...	6	12	18	6	12	...	18	Rs.	1,109	1,109	
	117	Old Maldah		4,864	...	4	8	12	9	9	...	12	Rs.	688	688	
			Total		17,664	...	10	20	30	9	31	...	30	Rs.	1,797	1,797
Sonthal Parganas.	118	Deochur	Act III (B.C.) of 1884.	6,789	...	5	10	15	2	13	1	14	Rs.	4,577	4,577	
	119	Shalaburgh		8,897	...	3	6	9	1	8	3	9	Rs.	1,129	1,129	
			Total		14,290	...	8	16	24	3	21	4	20	Rs.	5,706	5,706
			Divnl. Total		101,635	...	27	83	140	24	110	27	113	Rs.	97,448	97,448
ONENGA DIVISION.																
Onenaga	120	Cuttack including outstation.	Act III (B.C.) of 1884.	43,846	...	6	12	18	12	6	2	18	Rs.	9,760	9,760	
	121	Kandrapara		15,719	...	3	9	12	3	9	1	11	Rs.	1,210	1,210	
	122	Jajpur		11,233	...	1	18	19	13	11	...	13	Rs.	741	741	
			Total		70,808	4	27	39	43	17	3	40	Rs.	11,711	11,711	
Poonch	123	Poonch	Act III (B.C.) of 1884.	24,808	...	6	12	18	4	14	8	16	Rs.	6,530	6,530	
	124	Balaso		20,365	...	6	12	18	9	9	3	15	Rs.	686	686	
			Total		115,306	4	20	36	13	23	11	31	Rs.	10,427	10,427	
CHOTA NAGPORE DIVISION.																
Jamshedpur	125	Jamshedpur	Act III (B.C.) of 1884.	15,906	...	15	...	15	3	12	8	19	Rs.	681	681	
	126	Chattri		11,900	...	8	10	18	6	12	1	17	Rs.	3,064	3,064	
			Total		27,806	...	23	20	33	9	24	9	36	Rs.	3,745	3,745
Ranchi	127	Ranchi	Act III (B.C.) of 1884	18,448	1	4	8	13	6	7	4	15	Rs.	3,464	3,464	
	128	Purba		8,162	...	6	12	18	7	9	4	13	Rs.	2,048	2,048	
	129	Chhota Nagpur		6,005	...	8	...	12	8	9	8	9	Rs.	728	728	
			Divnl. Total		32,615	10	16	33	21	26	16	37	Rs.	6,240	6,240	
GRAND TOTAL.																
				2,508,078	61	918	967	1,876	367	1,019	241	1,785	Rs.	5,06,806	5,06,807	

Municipalities in Bengal, during the year 1884-85.

[illegible]

FORM No. I.—Statement showing the Income of

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
NAME OF DISTRICT	Serial number of municipality or other local authority	NAME OF MUNICIPALITY OR OTHER LOCAL AUTHORITY	AMENDED TAXES—contd.				Tax on houses and lands.	Tax on boats and boats.	Tax on vehicles.	Tax on animals.	Tolls, &c.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Total income from taxation.
			Other taxes in detail (as many columns as may be necessary).									Concess.	Stock taxes.	Lands taxes.	Taxes on municipal property.	
			Tax on houses and boats according to the provisions of the Act.	Tax on boats according to the provisions of the Act.	Tax on animals according to the provisions of the Act.	Tax on vehicles according to the provisions of the Act.										
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PANNA DIVISION—contd.																
Bhopal	109	Mouharpore				18,840					12,379					31,219
	109	Flapdarpore				8,010										8,010
	109	Lalpur				2,918										2,918
	109	Mouharpore				8,507										8,507
		Total				30,280					12,379					42,659
Bharbhunga	108	Darbhanga				18,400		98	125		815					19,338
	108	Rasul				3,306					538					3,844
	108	Madhubani				4,471					821					5,292
		Total				26,177		98	125		1,374					27,674
Chhapra	106	Chhapra				17,681					3,403					21,084
	107	R. V. Nagar				4,905					6,170					11,075
	106	Madhwa				4,014										4,014
		Total				26,599					9,573					36,172
Chhannarun	100	Motilalpur				4,084		286	328		820					5,538
	100	Bethia				6,738										6,738
		Total				10,822		286	328		820					12,376
		Divnl. Total				12,533		12,533	2,163	1,790	4,987					5,057,721
BHAGALPUR DIVISION.																
Bhagalpur	111	Bhagalpur				18,047		1,794	718		11,076					31,575
	111	Jamshilpur				14,597		549	334							15,480
		Total				32,644		2,343	1,052		11,076					47,055
Bhagalpur	112	Bhagalpur				17,470		3,822	840		16,380				418	38,380
	112	Colgong				1,914		309	56							2,279
		Total				19,384		4,131	896		16,380				418	40,659
Bhagalpur	113	Bhagalpur				8,870		2,679	670							12,119
	113	Old Mahila				3,805		300	15		1,140					6,060
	117	English Bazar				2,170		15								2,185
		Total				6,845		315	1,885		1,140					9,090
Bhagalpur	114	Bhagalpur				2,470		55	121		86					2,728
	114	Shahabganj				3,547		175	620		421					4,763
		Total				6,017		230	741		507					7,488
		Divnl. Total				10,425		10,425	60,101	17,707	8,123	32,372	481	28	30	1,14,007
ORISSA DIVISION.																
Orissa	120	Cuttack including canton				36,913		3,485	535		10,544					51,477
	120	Kendrapara				8,091		977	118							9,186
	120	Jaipore				3,851		54								3,905
		Total				48,855		4,516	653		10,544					61,918
Orissa	123	Poore				11,181		785	48							12,014
	124	Balsore				1,186					1,149					2,335
		Total				12,367		785	48		1,149					14,356
		Divnl. Total				61,222		53,011	17,707	8,123	32,372	481	28	30	418	1,14,007
CHOTA NAAGPORE DIVISION.																
Chota Nagpore	126	Hazaribagh				4,477			1,106		184					5,767
	126	Chattar				4,343			1,106		184					5,633
		Total				8,820			2,212		368					11,396
Chota Nagpore	127	Banchoo				8,408					127					8,535
	128	Purulia				4,655			19		491					5,165
	129	Chyabass				8,106										8,106
		Total				21,169			1,125		1,097					23,391
		GRAND TOTAL				1,14,007		1,14,007	1,14,007	1,14,007	1,14,007					1,14,007

Municipalities in Bengal, during the year 1884-85.

16										17		18	19	20	21
MISCELLANEOUS RECEIPTS.										DEBT.		Total income of year, including balance.	Total, including balance.	Incidence of taxation (column 19) per head of population.	Incidence of income shown in column 18, per head of population.
Realisations under Special Act.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.)	Conservancy and road cleaning fees, sale of night soil, advertisements, &c.)	Municipal fines.	Payments for municipal services rendered to individuals.	Grants-in-aid provincial or local funds.	Surplus (rent, &c.) of municipal property (public gardens, &c.)	Total.	Loans.	Disbursements (contributions, salaries unpaid, &c.)	Advances.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
18	1,092	136	15,353	16,876	41,880	49,827	0 10 7	1 0 10				44,909	40,027	0 10 7	1 0 10
163	153	134	1,146	1,734	7,940	7,940	0 3 2	0 4 3				6,741	5,510	0 3 2	0 4 3
189	1,130	84	1,108	1,091	3,077	3,510	0 10 0	0 11 1				4,318	3,087	0 10 0	0 11 1
			16,141	20,130	4,319	8,867	0 0 3	0 10 4				58,795	64,764	0 0 3	0 10 4
	2,001	187	1,008	4,777	21,205	32,138	0 6 0	0 5 2				21,205	22,138	0 6 0	0 5 2
	10	60	1,036	1,102	4,846	7,083	0 6 0	0 5 2				8,817	7,083	0 6 0	0 5 2
	3,373	160	2,334	4,918	1,248	11,548	0 6 5	0 13 2				11,548	11,548	0 6 5	0 13 2
	5,225	20	5,159	10,224	36,960	50,406	0 6 0	0 6 5				50,406	50,406	0 6 0	0 6 5
		161	8,444	8,638	39,203	39,203	0 6 4	0 11 1				39,203	39,203	0 6 4	0 11 1
		73	94	1,015	5,324	10,208	0 10 8	0 10 11				10,208	10,208	0 10 8	0 10 11
		2 1/2	3,058	10,378	5,302	4,278	0 6 1	0 7 6				4,278	4,278	0 6 1	0 7 6
1,000	100	171	900	1,320	6,526	10,438	0 7 8	0 10 6				10,438	10,438	0 7 8	0 10 6
1,063	100	151	1,508	3,670	9,718	12,387	0 5 0	0 7 4				12,387	12,387	0 5 0	0 7 4
2,500	250	1,010	2,500	4,517	22,830	22,830	0 5 11	0 8 1				22,830	22,830	0 5 11	0 8 1
		5,333	1,057	13,225	60,851	1,00,456	0 6 0	0 9 3				1,00,456	1,00,456	0 6 0	0 9 3
327	32	4,006	1,278	78,448	1,00,878	1,00,880	0 8 8	1 14 8				1,00,878	1,00,878	0 8 8	1 14 8
377	32	4,006	1,278	1,008	15,943	16,581	0 14 9	0 15 0				15,943	15,943	0 14 9	0 15 0
634	32	9,008	461	70,930	70,930	70,930	1 25 088	1 25 067				1,25,088	1,25,067	0 0 8	1 11 6
1,635			170	24,690	24,690	24,690	1 18 385	1 18 385				24,690	24,690	0 0 8	1 10 0
1,641			301	278	6,391	6,391	0 8 8	1 0 0				6,391	6,391	0 8 8	1 0 0
2,630			193	95,041	95,041	95,041	72,977	1,65,271				200	72,977	0 9 0	0 15 7
1,805	3,350	137	50	1,313	6,700	8,679	5,570	23,370				23,370	20,761	0 13 0	1 8 10
11	1,816	20		1,023	3,512			16,419				16,419	11,621	0 8 11	0 12 0
240				189	2,701		151	7,939				2,701	3,939	0 7 6	0 9 2
254	1,816	31		1,763	3,901	131		17,110				17,110	14,910	0 7 6	0 12 2
415	50	132	700	1,106	2,342	5,984		9,491				5,984	9,601	0 7 5	0 14 0
756	1,072	202		1,136	3,368	0,127		7,108				7,108	0,127	0 8 8	0 15 0
1,115	1,105	238	700	2,241	5,750	10,992		18,788				10,992	28,788	0 8 3	0 16 7
6,531	32	1,470	713	2,510	1,02,316	2,060	131	8,770				2,060	3,44,297	0 0 8	1 4 4
303	471	1,140	89	70	135	1,270	3,702					34,230	45,909	0 11 3	0 12 7
350				211		319		4,918				4,918	6,038	0 4 1	0 4 10
190				12		297		2,407				2,407	5,548	0 3 8	0 5 11
796	471	1,140	190	259	135	1,819	4,704	41,844				41,844	51,375	0 8 5	0 9 0
418		387		209		5,088	6,470	14,446				14,446	25,091	0 7 7	0 11 0
				181		47	176	9,613				9,613	14,190	0 7 4	0 7 6
1,214	471	1,533	98	1,029	120	6,791	17,611	86,783				86,783	88,810	0 8 1	0 12 8
80	742	61	60		2,063	2,009	8,676	9,337				8,676	9,337	0 5 11	0 9 0
80	701	141	214		618	934	7,596	8 6 3				7,596	8 6 3	0 5 11	0 7 8
					2,671	3,464	11,238	10,963				11,238	10,963	0 10 1	0 8 0
	2,818	734	707		522	4,908		16,190				16,190	13,094	0 6 4	0 9 7
	3,180		54		408	1,510	5,238					10,983	12,738	0 10 0	1 4 3
941			34		423	601		2,837				2,837	5,869	0 6 8	0 7 6
531	6,505	680	1,040		498	5,156	16,738	25,698				25,698	46,848	0 6 8	0 10 4
86,000	6,375	75,968	6,718	25,761	23,106	35,810	4,00,900	67,148	2,900	24,909	1,800	36,05,807	33,05,044	11 12	1 0 5

[illegible]

FORM No. II.

STATEMENTS OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

FOR

1884-85.

FORM No II—Statement showing the Expenditure of the

[illegible]

Municipalities in Bengal during the year 1984-85.

PUBLIC HEALTH.										
e	d	c	f	g	h	i				j
Regist. (to market, disposable, &c.).	Maintenance of medical dispensary establishment (purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road-watering (establishment, purchase of water-carts, repairs, &c.).	Road-cleaning (establishment, purchase and repair of dust-bins, &c.).	Establishment, repairs, dirt-carts, land for burying nightsoil, &c.	Conservancy.		Drainage works (establishment, repairs).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	3,890	680	6,750	9,810	6,390	75,141	226	.....	30
.....	436	56	.....	.....	829	2,014	.....	.....	20
.....	4,374	741	6,750	9,810	7,028	77,155	256	.....	230
.....	.....	240	7,519	1,207	1,818	14,178	.....	.....	770
1,067	3,050	232	.....	1,485	.....	.....	.....	.....	.....
35	1,944	87	.....	26	83	1,436	.....	.....	1,060
.....	1,023	41	.....	54	112	4,007	.....	.....	.....
4	207	150	.....	130	.....	1,382	.....	.....	.....
.....	81	65	.....	.....	149	978	.....	.....	180
.....	.....	58	.....	.....	.....	497	.....	.....	.....
1,900	4,919	804	1,519	3,254	1,365	22,060	.....	.....	2,250
.....	4,829	194	79,846	1,470	5,383	9,422	.....	.....	394
177	1,283	73	.....	275	.....	1,645	.....	.....	411
.....	.....	89	.....	.....	.....	1,024	.....	.....	121
178	1,782	79	922	368	1,045	383	.....	.....	91
.....	7,314	438	80,128	2,422	6,407	12,405	.....	.....	1,110
482	.....	120	9	87	901	354	.....	.....	701
.....	2,030	46	.....	.....	824	.....	.....	.....	493
181	2,473	105	10	67	1,015	274	.....	.....	1,163
.....	1,653	49	341	43	.....	1,140	.....	.....	289
.....	.....	163	347	74	.....	15,475	.....	.....	890
353	6,569	29	1,031	58	.....	200	.....	.....	161
78	337	46	.....	.....	.....	309	.....	.....	.....
150	416	13	400	.....	.....	102	.....	.....	.....
.....	871	24	.....	.....	.....	143	.....	.....	.....
.....	745	10	.....	.....	.....	27	.....	.....	.....
.....	9,220	374	3,423	109	.....	10,334	.....	.....	421
.....	80,423	2,829	91,251	15,708	17,206	1,45,845	253	.....	6,714
.....	
.....	8,430	2,791	.....	14,795	33,873	1,68,791	.....	141	2,864
.....	1,170	306	.....	.....	.....	2,794	.....	.....	454
.....	1,756	37	148	.....	.....	804	.....	.....	2,082
40	840	37	.....	.....	.....	200	.....	.....	381
.....	.....	35	.....	.....	.....	103	.....	.....	46
.....	.....	32	.....	.....	.....	.....	.....	.....	.....
.....	.....	24	.....	.....	.....	.....	.....	.....	285
.....	886	54	.....	.....	.....	1,970	.....	.....	400
.....	724	63	.....	.....	.....	1,130	.....	.....	860
.....	893	54	.....	.....	.....	845	.....	.....	877
.....	1,514	57	.....	.....	.....	1,160	.....	.....	1,160
.....	335	.....	315	.....	.....	650	.....	.....	291
.....	249	.....	.....	.....	.....	156	.....	.....	76
.....	734	.....	.....	.....	.....	576	.....	.....	259
.....	.....	13	.....	.....	.....	648	.....	.....	300
40	10,763	3,774	693	14,786	83,873	1,47,222	.....	141	9,791
.....	
73	5,048	132	1,067	792	1,088	2,802	.....	.....	1,006
.....	731	88	8,014	.....	.....	1,834	.....	.....	527
.....	491	40	3,566	.....	8	1,388	.....	.....	430
.....	.....	40	.....	.....	.....	320	.....	.....	.....
.....	220	26	.....	.....	.....	648	.....	.....	135
.....	677	67	8	.....	.....	90	.....	.....	81
40	549	60	1,303	.....	.....	77	.....	.....	.....
.....	568	13	.....	.....	.....	226	.....	.....	8
112	5,940	418	6,130	800	1,606	7,310	.....	.....	2,174
.....	
.....	5,378	100	1,462	.....	213	5,540	.....	.....	712
.....	732	15	.....	.....	.....	528	.....	.....	351
.....	.....	.....	.....	.....	.....	85	.....	.....	.....
.....	8,110	119	1,469	.....	818	3,870	.....	.....	1,063
.....	
108	1,014	89	.....	.....	81	89	.....	.....	61
.....	35	30	.....	.....	30	.....	.....	.....	109
.....	888	23	.....	.....	16	.....	.....	.....	40
.....	.....	.....	.....	.....	6	374	24	.....	.....
118	1,427	118	.....	.....	340	256	24	.....	208
.....	
.....	8,376	228	.....	1,177	1,830	7,843	.....	.....	919
40	5,010	220	.....	1,319	1,830	7,730	.....	.....	1,730
.....	8,280	70	.....	80	.....	720	.....	.....	186
.....	5,640	40	.....	48	230	.....	.....	.....	.....
.....	15,468	88	.....	5,015	5,811	16,133	.....	.....	5,077
.....	
209	34,707	4,974	8,815	16,310	38,735	1,43,720	24	141	10,810	

REMARKS.

FORM NO. II.—Statement showing the Expenditure of the

1	2	3	4	5	6	7	8	9	10	11	
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	PUBLIC HEALTH—contd.		PUBLIC JANITRY	PUBLIC WORKS					Contributions to local or provincial funds.
			Other measures.			Public Works					
			Markets and slaughter houses (sanitation, contrivances, etc.)	Public gardens (planting of trees, etc., purchase of land, etc.)		Excavation	Canals and drains	Other (new) works	Mortuaries	Survey of land	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
HYDERABAD DIVISION.											
	1	Howrah	2,005		111	4,495	37,700	5,842			244
	2	Bali	2,005		111	4,495	37,700	5,842			244
		Total	2,005		222	8,990	75,400	11,684			488
	3	Hooghly and Chinsurah			830	794	11,142	10			
	4	Swarnapora	100		1,311		8,151	58			94
	5	Uttarpara			140		291				21
	6	Koloban	20		970		4,523				1,398
	7	Hinduram			325		1,477				45
	8	Kotrana			229		1,970				102
	9	Banarhat									
		Total	219		4,955	792	29,517	1,084		308	2,152
	10	Bardwan		60	4,624	314	8,171	596		278	1,475
	11	Chota			426	360	1,739	708			191
	12	Chota			354		611				16
	13	Chota			364		1,175				23
	14	Banarhat		60	6,349	678	11,853	796	608	278	1,710
		Total									
	15	Bankura			582		1,610	65			70
	16	Bishnupore			285		908				21
		Total			1,117		1,517	65			91
	17	Boary					270				91
	18	Midnapore	72	147	293		2,440		3		393
	19	Tumuk			926		740	60			148
	20	Chital			900		1,627				846
	21	Chandakona			1,040		846				67
	22	Banbajpore			574		440	475			25
	23	Kharai			3-8		600	231	84		19
		Total	72	147	3,406	22	6,037	885	97		869
		Divnl. Total	2,294	207	16,439	5,467	1,04,106	6,590	803	269	2,067
PRESIDENCY DIVISION.											
	24	Ruburban		550	3,000	27,410	81,958				4,099
	25	Banarhat			1,083		2,770	740	131		393
	26	South Banarhat			500	3,238	10,611		49		479
	27	Rajpur			264		2,746				94
	28	Banarhat			490		1,554	100			10
	29	Banarhat			525		1,524	509			72
	30	Joybazar			808		3,355				64
	31	South Dum-Dum			654		2,951				62
	32	North Dum-Dum			1,017		6,040				233
	33	South Barakpore			1,046		2,755				918
	34	Banarhat					2,947				117
	35	Nalhati			140		2,747		110		394
	36	Banarhat			142		1,028				210
	37	Chital			411		1,048				80
	38	Madura			511		1,940				105
	39	Govindpur			511		1,240				100
		Total			1,711	1,011	1,27,380	1,368	209		7,610
	40	Krishnanagar				1,776	7,940				393
	41	Banarhat			487	444	7,133				293
	42	Banarhat	111	111	00	2,225					118
	43	Nadua			111		2,225	201			118
	44	Khetri			15	4	3,781				64
	45	Khetri			27	16	1,500	109			77
	46	Birgaon					611		53		100
		Total			14	4,811	1,400	20,017	607	65	1,217
	47	Teore			80	125	111	2,990		1,100	194
	48	Kot Chaudhary				142	745				82
	49	Moholpur				194	212				80
		Total			80	459	1,100	5,710		1,100	356
	50	Sakshir			81	102	1,089	509			70
	51	Iskhatia			140		700			27	86
	52	Chandura			449		570		55	15	64
	53	Khatia									44
		Total			81	102	2,136	581	40	85	230
	54	Berhanpur			111	810	6,030		64		597
	55	Chital			1,083		6,030				247
	56	Junagar			81		100		917		100
	57	Khatia									85
		Total			4,940	1,100	10,114	1,029	882		777
		Divnl. Total			1,400	20,017	5,467	1,78,973	3,640	862	9,008

Municipalities in Bengal during the year 1884-85.

12					13	14	15			16
DEBT.							BALANCE AT CLOSE OF YEAR.			
Loans raised during the year.	Interest.		Deposits (including attached contracts, &c.).	Advances (on account of departmental work, &c.).	Miscellaneous.	Total expenditure.	Deposits.	Actual municipal balance.	Total.	REMARKS.
	On account of last year.	On account of current year.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
6,915					6,915	2,46,500			304	
81					81	9,711		1,169	1,169	
6,996					6,996	2,56,211		386	1,177	1,603
800					11,014	34,229	710	6,504	7,278	
2,407					2,407	42,670		9,843	9,800	
509					509	7,340		1,730	1,730	
15,194					15,194	15,194		5,094	5,094	
218					218	7,531		877	877	
102					102	3,129		429	429	
136					136	5,217		515	515	
800					1,360	16,542		24,852	25,462	
4,000	210	4,748	1,320	400	3,008	1,80,500	1,560	16,615	17,961	
			304		450	8,467	50	798	798	
					206	5,251		63	53	
					117	3,542		1,804	1,804	
					31	8,818		6,808	4,409	
4,000	210	4,748	1,721	400	3,874	1,60,558	1,330	25,989	25,828	
			20		233	8,058		2,890	3,008	
					281	4,617		2,708	2,708	
			20		594	12,878		5,712	5,712	
					60	6,074		8,015	8,015	
					322	28,094		1,600	1,800	
					114	6,534		2,972	2,972	
					350	4,304		5,490	5,490	
					82	4,127		1,910	1,910	
					81	2,080		2,035	2,035	
					84	2,546		1,746	1,746	
					1,010	40,125		15,980	15,980	
4,000	210	4,748	2,650	1,730	26,025	6,20,186	2,436	74,674	77,100	
			10,419	2,403	10,000	4,35,543	6,402	1,00,192	1,06,591	
			802		1,466	22,068		127	127	
					654	27,818		484	2,208	
					160	6,369		868	5,38	
					198	3,445		510	510	
					906	5,022		2,779	2,779	
			206		529	5,390	90	2,107	2,236	
			00		160	4,101		5,041	2,041	
					774	12,702		3,598	5,598	
					778	10,283	104	208	208	
					463	7,121		16,787	10,787	
					964	11,495		3,599	3,599	
					302	5,041		1,278	1,278	
					63	2,292		202	7,24	
					302	8,477	822	206	206	
					86	4,109		811	811	
			11,211	2,403	27,332	6,60,244	8,302	1,30,304	1,42,206	
					1,883	35,072		2,611	2,611	
					30	20,731		9,817	9,817	
					160	7,568		465	465	
					172	5,646		1,362	1,362	
					201	6,504		1,150	1,150	
					180	3,650		1,264	1,264	
					130	4,344		60	60	
					28	2,508		803	803	
					2,301	70,790		17,061	17,061	
					353	15,000	3,280	400	3,084	
					20	3,606		1,297	1,297	
					80	1,308		786	786	
					709	31,402	3,280	2,702	6,061	
					50	4,283		2,418	2,418	
					97	1,406		139	139	
					60	2,290		855	855	
					134	6,078		64	64	
					56	100		3,301	3,301	
					158	2,403		6,628	6,628	
					700	28,707		21,907	21,907	
					146	7,774		1,137	1,137	
					286	7,500		290	290	
					158	73,802		20,758	20,758	
900			11,307	2,606	34,330	7,40,405	12,191	1,67,016	1,60,307	

1	2	3	4	5	6	7					
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.			(a) Expenditure of births and deaths.	(b) Buildings and other works (erection of slaughter-houses, latrines, &c.).
					Office establishment, Inspection, Revenue & Miscellaneous establishment, &c.	Collection of municipal taxes including control establishment, purchase of account books, paper, money, stamps, repair to carts, &c.	Fire (establishment, purchase of buckets, repairs, &c.)	Lighting (establishment purchase of lamps, oil repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.).		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RAJSHAHY DIVISION.											
	80	Rampore Baulah	3,313	20,022	1,400	1,322	1,009	278			
	80	Nature	3,313	11,011	545	600		729		125	
		Total	6,337	31,733	1,945	2,022	1,009	1,304		125	
	81	Dingapore	17,785	20,806	670	638					2,615
	82	Rampore	1,043	13,680	1,648	519		137			988
	83	Borra	1,121	3,241	501	285	202	598			
	84	Shorepore	911	5,345	352	232		140			
		Total	2,032	11,426	853	627	202	747			
	85	Pahna	2,168	10,330		1,271					15
	86	Serupungu	2,067	11,123	571	607		717			
		Total	5,105	21,453	671	2,108		717			15
	87	Darjeeling	17,434	65,591	8,559	1,042		1,371			32,971
	88	Kurseong	4,308	5,654	208	518					607
		Total	22,000	1,01,645	8,767	2,290		1,371			33,578
	89	Jalpaiguri	1,705	2,013	230	86		68			
		Divnl. Total	55,807	2,00,045	14,790	8,540	1,310	1,360		125	80,290
DACCA DIVISION.											
	70	Dacca	61,154	1,43,028	6,528	6,720		4,237			
	71	Narainpore	5,438	21,277	718	900		1,046			543
		Total	49,507	1,69,375	7,236	7,620		5,283			543
	72	Furzeopore	3,913	6,168	502	539					
	73	Tonjando	1,309	3,582	130	641		30			650
	74	Madaripore	578	7,148	120	386		339			
		Total	6,077	16,516	622	1,565		361			650
	75	Barisal	2,560	13,378	285	710		944			511
	76	Narail	1,065	1,980	33	243					
	77	Shalazai	515	1,510	64	549					548
		Total	4,630	19,868	382	1,461		1,356			609
	78	Nasirabad	2,440	21,820	352	1,970					34
	79	Muktagachia	1,707	3,045	230	137					
	80	Jamailpore	1,160	3,072	23	605					80
	81	Raipur	1,014	4,007	59	892					
	82	Kolokata	1,013	3,023	240	505					
	83	Basirpore	506	1,746	6	505					
		Total	9,784	60,035	906	3,707					194
		Divnl. Total	68,736	2,48,794	9,354	14,550		5,937		124	2,127
CHITTAGONG DIVISION.											
	84	Chittagong	5,521	26,707	854	1,808					1,174
	85	Cox's Bazar	720	2,000	60	951		96			104
		Total	6,241	41,703	914	2,859		96			1,278
	86	Cumilla	3,196	20,547	1,798	286					23
	87	Brachmanbaria	2,253	4,149	820	310					
		Total	5,451	24,696	2,117	597					23
	88	Noakhali	3,522	4,681		722					13
		Divnl. Total	11,244	70,440	3,071	3,085		96			1,312
PATNA DIVISION.											
	89	Patna	37,428	1,36,722	14,330	7,627	51	8,977			679
	90	Behar	4,104	6,318	896	574		646			
	91	Dehar	5,002	14,304	806	609					
		Total	46,534	1,47,971	16,409	8,130	51	9,383			679
	92	Gya	16,176	64,424	4,336	3,270		6,779		105	6,330

Municipalities in Bengal during the year 1884-85.

PUBLIC HEALTH.											REMARKS
(c)	(d)	(e)	(f)	(g)	(h)	(i)				(j)	
Repairs (to water, drains, &c.)	Maintenance of medical institutions, purchase of medicines, &c.	Vaccination (establishment).	Water-works (establishment, repairs).	Board-watering (establishment, purchase of water-carts, repairs, &c.)	Road cleaning (establishment, purchase and repair of carts, &c.)	Commutancy.				Drainage works (establishment, repairs).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	2,100	105	.....	901	816	3,098	.....	.....	.....	2,802
.....	.....	.....	61	97	672	710	.....	.....	.....	1,061
.....	2,100	155	.....	1,088	1,688	4,637	.....	.....	.....	3,863
252	1,770	20	.....	448	824	5,182	.....	.....	.....	707
.....	2,807	96	.....	.....	846	1,110	.....	.....	.....	415
.....	440	19	.....	245	430	624	.....	.....	.....	18
.....	304	22	.....	117	162	435	.....	.....	.....	62
.....	828	41	.....	468	594	960	.....	.....	.....	705
77	1,407	68	.....	1,405	.....	1,405	.....	.....	.....	148
.....	3,040	.....	.....	24	.....	1,212	.....	.....	.....	17
77	4,617	68	.....	1,200	210	2,615	.....	.....	.....	205
254	3,471	106	.....	2,207	7,411	11,301	.....	.....	.....	6,983
16	824	.....	.....	370	.....	1,634	.....	.....	.....	.....
700	3,250	100	.....	3,183	7,411	12,630	.....	.....	.....	5,183
30	631	.....	.....	.....	328	428	.....	.....	.....	.....
1,197	15,852	000	.....	4,468	2,148	11,883	27,971	.....	.....	11,206
.....	12,600	250	.....	24,560	1,200	1,267	31,667	.....	.....	2,404
.....	1,048	71	.....	.....	270	.....	8,650	.....	.....	437
.....	26,094	253	.....	21,609	1,403	1,267	40,317	.....	.....	2,687
200	1,680	.....	.....	545	.....	1,304	.....	.....	.....	130
.....	324	.....	.....	224	.....	1,174	.....	.....	.....	270
200	1,013	.....	.....	709	.....	3,020	.....	.....	.....	810
200	1,088	30	.....	25	781	3,388	.....	.....	.....	170
.....	.....	.....	.....	.....	210	.....	20	.....	.....	15
200	1,098	30	.....	23	1,002	3,404	.....	.....	.....	155
.....	1,300	.....	.....	1	.....	2,750	.....	.....	.....	.....
.....	.....	.....	.....	80	.....	404	.....	.....	.....	40
.....	206	.....	700	.....	.....	307	.....	.....	.....	87
.....	200	.....	.....	.....	.....	70	.....	.....	.....	.....
.....	207	.....	.....	.....	.....	308	.....	.....	.....	.....
.....	270	.....	.....	.....	.....	60	.....	.....	.....	.....
.....	2,977	.....	.....	81	.....	3,110	.....	.....	.....	108
704	27,340	250	.....	20,340	1,772	18,603	61,558	.....	.....	3,278
.....	5,042	101	.....	555	233	5,823	.....	.....	.....	3,600
.....	313	.....	.....	.....	.....	407	.....	.....	.....	47
20	6,237	00	.....	552	222	8,422	407	.....	.....	3,707
.....	3,452	60	.....	230	346	.....	6,012	.....	.....	605
.....	613	73	.....	18	.....	.....	101	.....	.....	252
.....	8,065	184	.....	257	346	.....	6,800	.....	.....	940
130	1,201	65	.....	163	165	701	204	.....	.....	.....
130	11,613	260	.....	100	753	6,041	7,537	.....	.....	4,652
.....	12,703	400	.....	5,032	.....	41,301	.....	.....	.....	8,500
.....	2,101	47	.....	32	.....	614	.....	.....	.....	.....
.....	8,250	60	.....	.....	.....	2,414	.....	.....	.....	.....
220	17,022	600	.....	5,064	1,560	45,409	.....	.....	.....	8,606
100	4,880	276	.....	725	.....	18,061	.....	.....	.....	7,098

1	2	3	4	5	6	7	8	9	10	11			
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	PUBLIC HEALTH—contd.		PUBLIC INSTRUCTION.	PUBLIC CONVENIENCE.							
			(A)			Public works.	Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.	Other charges (printing, &c.).	Contribution to local or provincial funds.
			Vaccines and disinfectants (establishment, contingencies).	Public garden (establishment, purchase of well, purchase of tools, &c.).									
RAJSHAHY DIVISION.													
70	80	Bamapore Bousah ...	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	80	Natore ...	13	180	670	3,532	159	18	303				
	80	Total ...	13	2,068	253	2,978	159	18	303				
71	81	Dingapore ...		540	224	8,264	557	30	223				
	82	Bamapore ...	105			1,200	23	100	144				
	82	Total ...	105			1,200	23	100	144				
72	83	Horra ...		718	505	1,732	38	460	190	85			
	84	Mherapore ...		312	210	1,047							
	84	Total ...		1,030	803	2,779	38	460	190	85			
73	85	Pubna ...		302	432	1,560	200		74	250	307		
	86	Sengungur ...		308	432	4,413				130			
	86	Total ...		610	864	6,073	200		74	380	243		
74	87	Darjooling ...	180		600	7,200	18,200			865	1,194		
	88	Karooling ...			600	7,200	18,200			865	1,194		
	88	Total ...	180		1,200	14,400	36,400			1,730	2,388		
75	89	Jalpaiguri ...			30					40			
	89	Divnl. Total ...	180	181	6,979	19,601	36,441	228	1,208	74	1,851		
	89	Divnl. Total ...	180	181	6,979	19,601	36,441	228	1,208	74	1,851		
DACCA DIVISION.													
76	90	Dacca ...	302	497	600	4,130	24,317	10,045	511	902	300		
	91	Naralingunge ...		828	720	4,657	1,724			153			
	91	Total ...	302	497	1,428	4,820	31,154	11,729	511	1,055	300		
77	92	Furzedun ...		90	305	205				124			
	93	Gondard ...		270	295	295				35			
	94	Madaripur ...		2,882	1,411	1,411				86			
	94	Total ...		3,072	2,011	2,011				219			
78	95	Horail ...		111	305	2,340	722	200	47				
	96	Nalchiti ...		70	67	614				32			
	97	Jhalassai ...			345	305	5,063	722	200	112			
	97	Total ...		181	672	3,012	1,436	922	179	189			
79	98	Nadrat ...		51	200	4,065				71			
	99	Makragola ...		550	200	1,000				44			
	100	Jamalgura ...		1,004	900	900				84			
	101	Hurpur ...		140	1,012	1,012				40			
	102	Khalasvange ...	212	309	2,101	2,101				78			
	103	Banspur ...		03	619	619				10			
	103	Total ...	212	309	10,417	10,417				203			
	103	Divnl. Total ...	212	710	6,099	6,354	46,044	11,729	732	513	1,057		
	103	Divnl. Total ...	212	710	6,099	6,354	46,044	11,729	732	513	1,057		
CHITTAGONG DIVISION.													
80	104	Chittagong ...		3,639	1,618	14,381		126	806	63			
	105	Cox's Bazar ...		420	1,394	1,394							
	105	Total ...		4,059	3,012	15,775		126	806	63			
81	106	Comilla ...		421	436	4,362	236	187		121	208		
	107	Brahmanbaria ...		134	436	4,362	236	197		170			
	107	Total ...		421	134	436	4,362	236	197	290	208		
82	108	Foulkholly ...		60		1,900				45			
	108	Divnl. Total ...		421	4,362	2,056	31,217	236	370	404	208		
	108	Divnl. Total ...		421	4,362	2,056	31,217	236	370	404	208		
PATNA DIVISION.													
83	109	Patna ...		1,744	1,623	34,016			340	4,080	65		
	110	Bari ...		294	294	2,256	307			71			
	111	Behar ...		1,200	1,200	3,400	330			68			
	111	Total ...		1,744	3,011	84	40,376	437	340	4,759	65		
84	112	Gya ...			30	18,400				1,310			
	112	Divnl. Total ...			30	18,400				1,310			
	112	Divnl. Total ...			30	18,400				1,310			

Municipalities in Bengal during the year 1884-85.

12					13	14	15			16
DEPT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.			REMARKS
Leaves, instalments paid during the year.	Interest.		Deposits (salaries attached, contractors, &c.)	Advances (on account of departmental works, &c.)			Deposits.	Actual municipal balance.	Total.	
	On account of last year.	On account of current year.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,201					1,201	81,465		2,642	2,642	
838					838	16,549		3,628	3,628	
1,570					1,570	32,603		5,670	5,670	
				5,307	76	29,883		8,770	8,770	
531					220	10,245		3,894	3,344	
					391	7,574		1,864	1,864	
					241	3,892		264	264	
					607	11,610		2,108	2,108	
					148	8,983		3,004	3,604	
					361	12,067		1,823	1,523	
					440	21,630		5,127	5,127	
3,083		4,568		243	2,274	1,10,889		2,396	2,396	
5,083		4,560		243	2,358	1,14,573		8,502	8,502	
					368	2,115		1,092	1,092	
5,214		4,560		5,840	5,012	2,31,250		55,118	55,818	
					4,012	1,60,231	2,766	26,271	80,021	
					1,070	2,6025		4,762	4,762	
					5,198	1,41,120	2,766	31,063	33,813	
					262	3,310		4,739	4,739	
					150	4,904		700	700	
					109	6,909		761	761	
					618	10,324		6,389	6,389	
			103		1,033	14,361		4,637	4,637	
					401	1,623		2,207	2,207	
					32	1,554		66	66	
			103		1,658	17,548		8,010	8,010	
			834		1	11,056	8,150	5,201	13,111	
						3,129		2,513	2,513	
					106	4,701		9,121	3,121	
					81	3,741		3,890	2,890	
					35	4,185		711	711	
					82	1,738		216	216	
					864	37,617	8,150	18,702	21,552	
					4,369	2,42,368	10,900	87,944	66,844	
					1,494	41,909		1,979	1,979	
					140	3,368		61	61	
					1,540	46,305		2,040	2,040	
					800	18,473	2,542	2,726	5,208	
					29	3,649		2,565	2,565	
					890	22,324	2,542	6,291	7,823	
					374	5,193		3,061	2,061	
					29	2,814	72,780	2,642	6,969	
				10,850	727	4,177	7,00,068	670	8,386	
						6,903		3,790	3,790	
						1,813	15,100	3,308	3,308	
				10,960	727	5,039	1,82,168	670	10,472	
					4,560	3,480	76,800	5,340	5,340	

FORM No. II.—Statement showing the Expenditure of the

1	2	3	4	5	6	7	8
NAME OF DISTRICT.	SERIAL NUMBER.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.	PUBLIC SAFETY.	
					Office establishment, including Non-magistrate's establishment, &c.	Collection of municipal taxes including a rate for establishment, purchase of accounts, repair to furniture, &c.	Fire establishment, purchase of accounts, repair to buckets, repairs, &c.
						Lighting establishment, purchase of lamps, oil, repairs, &c.	Police establishment, purchase of accounts, repair to equipments, &c.
							Registration of births and deaths.
							Buildings and other works (erection of slaughter-houses, latrines, &c.).
			Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION—continued.							
Patna	92	Arrah ...	1,707	19,822	1,300	1,668	10
	94	Jagdishpore ...	1,447	1,200	354	...	...
	96	Bazar ...	240	8,043	335	231	...
	98	Domraon ...	1,615	5,080	370	...	...
	97	Basarwan ...	1,345	17,451	195	690	1,400
	98	Bhabua ...	2,212	5,585	10	655	50
		Total ...	9,805	48,080	2,873	3,252	90
Bhagalpur	99	Muzaffarpore ...	4,876	44,750	4,206	1,338	275
	100	Haseejpore ...	1,040	6,714	862	649	27
	101	Sainjunge ...	3,483	3,052	288	361	80
	102	Sitamarhi ...	1,739	4,514	385	...	...
		Total ...	8,138	54,738	4,701	2,304	382
Muzaffarpore	103	Darbhanga ...	10,430	51,368	1,404	1,351	201
	104	Rosera ...	2,187	4,044	600	186	493
	105	Madhubani ...	1,431	8,417	851	509	214
		Total ...	14,048	63,830	2,855	1,924	1,270
Bihar	106	Chupra ...	5,017	20,202	1,656	1,911	...
	107	Seemah ...	8,554	10,658	807	104	...
	108	Seemah ...	946	8,302	655	815	...
		Total ...	15,497	44,562	2,908	2,360	...
Bihar	109	Mothari ...	8,910	6,823	345	841	...
	110	Patna ...	2,003	9,044	405	501	...
		Total ...	10,913	15,867	750	1,342	...
		Divnl. Total ...	1,15,444	1,18,404	34,210	21,256	3,705
BHAOLPORE DIVISION.							
Bhaolpore	111	Mondir ...	2,703	1,00,228	1,020	1,022	243
	112	Jamulpore ...	710	15,975	1,250	274	600
		Total ...	3,413	1,16,203	2,270	1,296	843
Bhaolpore	113	Bhaolpore ...	80,135	68,590	2,190	2,028	674
	114	Colaba ...	3,650	3,617	630	506	138
		Total ...	83,785	72,207	2,820	2,534	812
Bhaolpore	115	Farneah ...	3,372	25,379	1,230	1,104	...
	116	English Bazar ...	1,169	10,412	301	509	...
	117	Old Bhabua ...	566	7,794	375	206	...
		Total ...	1,707	18,115	606	860	...
Bhaolpore	118	Dochur ...	4,577	5,064	121	441	39
	119	Bahuchunge ...	1,129	7,968	906	616	...
		Total ...	5,706	13,032	1,027	1,057	...
		Divnl. Total ...	97,540	2,45,720	8,812	8,369	1,460
CHITRA DIVISION.							
Chitragarh	120	Chitragarh, including Cantonment ...	9,700	31,230	2,641	1,700	508
	121	Kondrasa ...	1,510	4,018	82	...	...
	122	Jaipur ...	741	8,907	28	(a) 875	...
		Total ...	11,951	44,155	2,751	2,503	508
Chitragarh	123	Patna ...	6,880	18,405	1,025	1,407	618
	124	Bahuchunge ...	864	9,515	318	(b) 1,848	108
		Divnl. Total ...	10,227	34,755	1,343	2,255	1,197
CHITRA NAGPORE DIVISION.							
Chitragarh	125	Chitragarh ...	681	8,870	32	1,771	979
	126	Chitragarh ...	2,684	6,402	251	556	...
		Total ...	3,365	15,272	283	2,327	979
Chitragarh	127	Bahuchunge ...	2,484	11,130	519	448	...
	128	Patna ...	2,545	10,383	801	313	...
	129	Chitragarh ...	738	3,887	194	304	...
		Divnl. Total ...	5,767	25,390	1,514	1,065	1,900
		GRAND TOTAL ...	6,20,067	20,05,997	1,57,284	1,17,739	66,080

Municipalities in Bengal during the year 1884-85.

PUBLIC HEALTH.										
a	b	c	d	e	f	g	h	i		j
Repairs to bridges, dispensaries, &c.	Maintenance of medical institutions (dispensary establishment, purchase of medicine, &c.)	Vaccination (establishment).	Water-works (establishment, repairs).	Road-making (establishment, purchase of water-carts, repairs, &c.)	Road-making (establishment, purchase of water-carts, repairs, &c.)	Road-making (establishment, purchase of water-carts, repairs, &c.)	Establishment, repairs, purchase of carts, dry dung, &c.	Refunds, &c., of fines or over-allocations.	Remissions of costs.	Drainage works (establishment, repairs).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
224	3,021	168		427	4,018		138			579
54	807	80	2	41	15					8
	3,168	93		474			1,377			600
	(51)	120					1,406			600
							1,766			
							391			
544	8,530	511	2	942	4,853		4,000			1,001
461	3,170	48		2,460	1,195		4,560	6		
226	1,540	55		176			676			
200	1,184	40		170			113			349
800	6,047	180		2,516	1,196		5,652	6		840
297	591	94	4	2,072	1,308		4,660	493		294
153	110	62		112			673			
613	2,451	60		37			1,741			77
983	5,163	210	4	2,101	1,238		6,182	403		204
333	4,705	305		1,112			6,063			
97	1,380	153	9	613			1,357			80
	651	100					890			
400	7,092	408		1,050			5,800			81
278	2,323	67		91			1,078			62
	3,113	110		15			949			1,743
275	5,464	107		108			2,025			1,865
3,560	52,187	2,510	503	13,144	4,918		90,979	409		29,610
675	6,768	498	897	251	3,479		5,240			581
73	131	21			876		2,040			111
747	6,010	623	897	253	4,355		9,309			612
674	3,757	227	90,751	484	712		14,140			3,193
52	402	40					222			8
720	4,219	897	90,751	444	192		18,402			3,201
3,164	7,317	119	5		1,273		683			823
147	1,109	108	2,185				632	7		1,171
	614	33					391			
147	1,728	141	2,105				1,323	7		1,171
198	1,343	8		2			1,088			61
50		51		146			2,530			600
217	1,242	59		118			3,648			1,062
5,061	15,430	1,240	90,530	882	5,837		29,245	7		6,008
118	1,174	803	457	1,002	2,006		5,063	8		2,948
107	826	10	38	38			365	9		111
136	533						870			23
867	3,658	618	689	1,040	2,000		6,788	17		3,082
	2,264	55	135				6,025			4,038
	809	68					2,306			148
357	5,376	630	662	1,640	2,806		14,619	17		7,274
80	1,054	8	1,510		1,050		574			408
	708	60			760					612
80	2,453	67	1,560		2,404		476			1,018
30	1,608	70					3,425			130
638	1,609	10					1,738	318		474
8	654		85				319			602
1,004	5,603	166	1,584		3,100		5,427	194		5,081
15,300	1,90,495	13,071	8,54,057	85,786	1,07,618		5,17,198	1,009	141	78,980

REMARKS.

Form No. II.—Statement showing the Expenditure of the

1	2	3	4	5	6	7	8	9
TOWN DISTRICT.	SERIAL NUMBER.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.	PUBLIC SAFETY.	a	b
					Office establishment, inspection, Honorary Magistrate's establishment, &c.	Collection of municipal taxes including term cesses, &c. (including of the books, paper, money-bags, repair to outposts, &c.)	Fire (establishment, purchase of fire-arms, buckets, repairs, &c.)	Lighting (establishment, purchase of lamps, oil, repairs, &c.)
							Police (establishment, purchase of uniforms, repairs to carriages, &c.)	Registration of births and deaths.
								Buildings and other works of sanitation (sanitary latrines, &c.)
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	8,467	2,54,406	10,582	8,670	2,350	17,847
...	44,907	1,30,192	10,191	5,166	55	613
...	13,300	1,74,862	5,370	2,904	...	...
...	8,903	14,962	1,310	517	...	...
...	8,996	4,643	345	471	...	...
...	16,361	40,953	1,208	2,107	...	...
Divnl. Total			87,544	6,15,648	30,398	16,795	2,914	37,557
PRESIDENCY DIVISION.								
...	1,05,653	5,92,717	31,159	20,798	31,298	38,186
...	32,758	71,082	8,140	4,890	...	...
...	8,373	10,179	2,370	370	...	...
...	2,054	8,777	880	1,251	...	...
...	32,581	79,259	3,248	4,314	544	5,174
Divnl. Total			1,75,979	7,67,905	45,708	30,677	33	38,172
RAJSHAHY DIVISION.								
...	6,917	31,736	1,045	2,032	1,009	1,804
...	17,795	30,598	670	655	...	...
...	1,043	12,246	1,848	510	...	...
...	2,082	11,120	853	607	...	...
...	5,103	31,852	671	2,168	...	...
...	32,080	1,01,045	8,651	2,499	1,371	...
...	1,705	3,013	830	68	...	...
Divnl. Total			56,967	2,00,602	14,790	8,380	3,210	6,369
DACCA DIVISION.								
...	48,807	1,06,375	7,539	7,690	...	...
...	6,077	16,446	627	1,463	...	...
...	4,630	12,805	884	2,501	...	...
...	2,514	40,655	968	3,067	...	...
Divnl. Total			61,928	2,16,281	9,984	13,650	...	...
CHITTAGONG DIVISION.								
...	8,241	41,023	914	1,849	...	...
...	5,421	24,690	2,137	507	...	...
...	2,502	4,641	...	792	...	...
Divnl. Total			14,264	70,440	5,071	2,068	...	...
PATNA DIVISION.								
...	45,320	1,47,871	16,440	8,130	...	...
...	10,576	64,425	4,370	7,279	...	...
...	2,005	40,000	2,078	7,704	...	...
...	8,423	88,798	4,700	1,500	...	...
...	14,709	30,000	2,508	8,972	...	...
...	15,407	44,512	3,698	2,453	...	...
...	6,063	19,227	610	1,172	...	...
Divnl. Total			1,15,441	4,19,446	34,210	21,336	...	...
BHAULPORE DIVISION.								
...	3,479	1,22,088	3,091	1,943	...	...
...	83,184	72,077	5,429	3,187	...	...
...	3,372	25,379	1,230	1,108	...	...
...	1,707	13,118	540	1,061	...	...
...	5,705	18,082	1,087	1,181	...	...
Divnl. Total			97,548	2,45,730	8,918	8,360	...	...
ORISSA DIVISION.								
...	11,711	41,865	5,131	8,803	...	...
...	6,060	16,406	1,023	1,180	...	...
...	598	6,012	513	1,565	...	...
Divnl. Total			19,627	65,783	5,408	8,980	...	...
CHOTA NAGPORE DIVISION.								
...	2,715	14,238	233	1,784	...	...
...	7,484	11,120	448	448	...	...
...	2,519	16,306	609	513	...	...
...	702	2,427	104	804	...	...
Divnl. Total			8,374	38,088	1,646	3,090	...	...
GRAND TOTAL			6,20,947	26,85,507	1,27,228	1,17,749	11,470	1,42,379

Municipalities in Bengal during the year 1884-85.

PUBLIC HEALTH.										
(c)	(d)	(e)	(f)	(g)	(h)	(i)			(j)	REMARKS.
Repairs to market, dispensaries, &c.	Maintenance of medical institutions (dispensary establishments) and purchase of medicines, &c.	Vaccination (establishment).	Water works (establishment).	Public water supply (establishment).	Road-cleaning (establishment).	Establishment for the purchase of land for burying-grounds, &c.	Refugee, &c. of Burge or over-accumulation.	Remissions of cess.	Drainage works (establishment).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,000	4,374	744	6,750	9,810	7,098	77,135	225	.....	830	
452	4,010	859	1,519	3,235	1,405	38,080	.....	.....	2,259	
98	7,914	438	80,108	2,422	6,407	12,842	.....	.....	1,416	
.....	5,879	165	10	87	1,813	354	.....	.....	1,103	
.....	1,003	48	341	63	.....	1,140	.....	.....	246	
.....	6,289	274	2,493	170	.....	10,354	.....	.....	421	
8,037	80,882	5,629	91,231	18,705	17,304	1,45,816	225	.....	5,714	
49	10,705	3,776	933	14,785	33,373	1,17,225	.....	141	0,791	
112	8,940	415	6,190	3,080	1,088	7,310	.....	.....	2,174	
.....	3,110	115	1,402	.....	212	5,833	.....	.....	1,081	
103	12,427	115	.....	.....	140	.....	.....	.....	305	
69	13,405	903	.....	2,015	3,811	13,123	.....	.....	3,077	
323	34,707	4,974	8,315	18,310	38,784	1,48,720	24	141	16,010	
.....	2,100	165	61	1,068	1,494	4,837	.....	.....	3,003	
.....	1,770	50	.....	494	854	6,182	.....	.....	797	
.....	2,857	90	.....	.....	544	1,119	.....	.....	846	
.....	328	41	19	422	800	.....	.....	.....	106	
77	4,517	04	1,890	310	.....	5,615	.....	.....	305	
739	3,308	191	3,183	.....	7,811	13,030	.....	.....	5,983	
30	631	.....	.....	.....	328	434	.....	.....	.....
1,107	18,063	600	4,682	2,148	11,033	27,871	.....	.....	11,208	
.....	30,004	263	24,860	1,980	13,671	40,317	.....	.....	3,987	
.....	1,013	.....	700	.....	.....	3,590	.....	.....	.....
.....	1,083	36	.....	33	1,002	5,404	.....	.....	165	
.....	3,977	.....	1,048	81	.....	3,010	.....	.....	102	
706	27,640	268	31,396	1,773	13,093	51,635	.....	.....	3,375	
29	6,237	96	532	223	5,823	407	.....	.....	3,797	
.....	3,963	134	237	346	.....	0,806	.....	.....	845	
136	1,381	65	182	105	701	354	.....	.....	.....
159	11,818	256	802	733	6,544	7,537	.....	.....	4,462	
229	17,022	090	.....	5,964	1,060	44,400	.....	.....	9,906	
101	4,250	176	.....	729	.....	18,031	.....	.....	7,008	
348	8,339	.....	.....	942	4,933	4,060	.....	.....	1,081	
990	6,047	255	.....	2,615	1,195	5,068	.....	.....	540	
1083	3,093	210	.....	2,161	1,229	9,983	.....	.....	397	
420	7,092	480	803	1,096	.....	8,400	.....	.....	80	
576	8,464	167	.....	105	.....	2,035	.....	.....	1,805	
3,358	53,167	2,340	860	14,944	8,016	90,979	400	.....	20,860	
747	6,019	684	587	261	4,355	9,309	.....	.....	042	
720	4,310	297	90,721	454	162	14,609	.....	.....	3,801	
3,104	1,317	119	.....	.....	1,273	.....	.....	.....	833	
147	1,735	141	2,183	.....	.....	1,323	.....	.....	1,171	
347	1,342	69	.....	146	.....	5,048	.....	.....	1,063	
8,081	18,420	1,340	40,556	843	5,820	20,846	7	.....	6,100	
357	3,854	616	480	1,640	3,006	5,788	17	.....	3,082	
.....	2,204	85	134	.....	.....	5,538	.....	.....	6,048	
.....	849	65	.....	.....	.....	5,800	.....	.....	140	
307	5,870	653	622	1,940	3,508	14,610	17	.....	7,374	
30	2,425	67	1,549	.....	2,406	474	.....	.....	1,018	
94	1,505	70	.....	.....	.....	3,449	.....	.....	130	
983	1,500	19	.....	.....	.....	1,798	196	.....	474	
8	634	.....	85	.....	.....	198	.....	.....	463	
1,004	8,808	166	1,384	.....	2,405	8,837	100	.....	2,084	
18,380	1,96,498	18,071	8,84,087	85,736	1,07,619	6,47,316	1,000	141	78,990	

[illegible]

Municipalities in Bengal during the year 1884-85.

12					13	14	15			16			
DEBT.					Miscellaneous.	Total expenditures.	BALANCE AT CLOSE OF YEAR.			REMARKS.			
Loans, instalments paid during the year.	Interest.		Deposits (including attached, contractors, &c.).	Advances (on account of departmental work, &c.).			Deposits.	Actual municipal balance.	Total.				
	On account of last year.	On account of current year.											
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.				
.....	6,990	3,38,510	398	1,117	1,803				
.....	809	1,790	18,548	1,85,837	710	34,825	26,502				
4,600	219	4,748	1,791	400	1,05,334	1,329	.....	37,050	25,398			
.....	30	.....	634	12,875	.....	7,712	6,713			
.....	60	6,074	.....	3,015	3,015				
.....	1,019	40,138	.....	15,080	10,009				
4,000	210	4,748	2,860	1,730	25,025	6,96,185	2,438	74,674	77,100				
.....	11,811	2,405	27,813	8,60,844	8,808	1,25,504	1,42,296				
800	39	.....	.....	5,301	76,790	.....	17,901	17,901		
.....	708	21,463	3,280	2,799	6,961				
.....	56	100	295	1,170	.....	3,301	3,291			
.....	133	3,659	75,302	.....	29,728	29,734				
800	30	11,807	2,651	34,585	7,40,008	12,191	1,87,010	1,99,207				
.....	1,889	32,008	.....	5,070	5,870				
.....	5,697	75	29,385	.....	8,770	8,770				
.....	230	30,545	.....	5,394	5,394				
.....	597	11,410	.....	2,108	2,108				
.....	440	21,650	.....	5,127	5,127				
.....	2,354	1,14,573	.....	8,369	8,369				
.....	309	2,118	.....	1,092	1,092				
4,514	4,656	.....	8,890	5,812	8,21,269	.....	36,313	36,313		
.....	8,088	1,81,169	2,750	31,063	38,813				
.....	619	16,324	.....	6,269	6,269				
.....	103	.....	1,858	17,508	.....	8,010	8,010			
.....	534	.....	804	27,817	8,130	15,792	21,882			
.....	857	.....	8,369	2,65,898	10,000	57,044	68,444			
.....	1,850	45,261	.....	2,040	2,040				
.....	800	22,321	2,543	5,361	7,824				
.....	874	5,192	.....	2,061	2,061				
.....	20	73,780	2,543	9,402	11,944				
.....	8,600	1,82,168	670	10,472	11,042				
.....	10,860	727	5,890	75,000	.....	5,540	5,540			
.....	1,363	40,963	.....	7,103	7,103				
.....	1,839	60,823	.....	6,731	6,731				
.....	387	40,753	.....	9,741	9,741				
.....	1,949	5,763	3,050	8,982	12,932				
.....	504	16,377	.....	6,463	6,463				
1,410	34	10,880	7,239	17,745	4,72,061	3,080	55,627	50,247					
.....	8,894	1,22,627	.....	3,540	3,540				
.....	572	1,37,411	.....	7,190	8,040				
.....	8,310	20,559	.....	6,531	6,531				
.....	700	13,084	.....	1,068	1,216				
.....	80	10,990	.....	7,792	7,792				
8,000	40	.....	14,879	60,878	8,14,448	231	36,008	36,830			
.....	1,702	44,108	.....	9,497	9,497				
.....	414	34,837	.....	549	549				
.....	314	8,167	.....	2,993	2,993				
.....	2,490	76,002	.....	11,508	11,508				
.....	202	15,288	.....	1,903	1,903				
.....	137	11,711	.....	1,509	1,893				
.....	81,32	.....	5,771	5,771				
.....	3,107	.....	702	762				
.....	1,815	30,761	.....	7,707	8,091				
13,894	288	10,399	26,906	32,392	1,70,723	28,06,642	23,825	4,00,240	4,14,063				

REPORT
ON
MUNICIPAL TAXATION AND EXPENDITURE
IN THE
LOWER PROVINCES OF BENGAL
FOR THE YEAR 1886-87.

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REPORT
ON
MUNICIPAL TAXATION AND EXPENDITURE
IN THE
LOWER PROVINCES OF BENGAL
FOR THE YEAR 1886-87.

No. 97T.—M.

FROM COLMAN MACAULAY, Esq., C.I.E.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Darjeeling, { $\frac{\text{dated the 30th June}}{\text{issued the July}}$ } 1888.

MUNICIPAL DEPARTMENT.
(MUNICIPAL.)

SIR,

I AM directed to submit, for the information of His Excellency the Governor-General in Council, the following Report on Municipal Taxation and Expenditure in the Lower Provinces of Bengal for the year 1886-87, together with classified statements, showing the income and expenditure of the municipalities during that year, prepared in accordance with the instructions contained in the orders of the Government of India, in the Home Department, No. 2—103-14A, dated the 27th July 1882.

THE CALCUTTA MUNICIPALITY.

2. The report on the working of the Calcutta Municipality has been submitted separately with the review of His Honour the Lieutenant-Governor thereon. The present report deals only with the working of municipalities in the interior of the Province.

WORKING OF THE MUNICIPAL ACT, III (B.C.) OF 1884.

3. During the year 1886-87 an important change was made in the law which regulates the administration of municipalities. With a view to more effectively check the sale of adulterated food of any kind within municipal limits, Act III (B.C.) of 1886 was passed during the year, amending section 251 of the Act of 1884. The section as it originally stood only provided a check on the sale of articles of food or drink rendered noxious by adulteration. The discovery made towards the middle of the year, that much of the *ghee* or clarified butter—an article of human food of very common consumption, sold in Calcutta—was being extensively adulterated with animal fats, caused considerable excitement, and induced many of the consumers to abstain altogether from the use of this substance. It was, however, declared by experts that the intermixture with *ghee* of fat and other matters of a similar kind does not make it noxious as food, and the fraudulent adulteration of the article could not therefore be dealt with under the provisions of either the Penal Code or the Municipal Act. A Bill was accordingly introduced into the Bengal Council with a view to amend the Calcutta Municipal Act, so as to provide for the regulation of such cases. The Bill, in its passage through the Council, was amended so as to make it applicable also to the mofussil municipalities, and eventually it was passed as an Act amending both the Calcutta Municipal Consolidation and the Bengal Municipal Acts.

Two cases were instituted in the Howrah Municipality under the new Act for the sale of adulterated *ghee* in the town. In one case the offender was fined Rs. 30, and the other case was pending at the close of the year.

4. *Number of Municipalities.*—Four towns were newly constituted municipalities, namely, Chogda in the district of Nuddea, Netrokona in the district of Mymensingh, Sonamukhi in the district of Bankoora, and Jehanabad in the district of Hooghly. There were thus 138 municipalities in the Province at the close of the year, against 134 in the preceding year. Of these municipalities, 26 are situated in the Burdwan Division, 36 in the Presidency Division, 11 in the Rajshahye Division, 16 in the Dacca Division, 24 in the Patna Division, 10 in the Bhagulpore Division, and 5 in each of the divisions of Chittagong, Orissa and Chota Nagpore. The statement in Appendix A shows the date of establishment of each municipality in the Province, the population within municipal limits, and the actual number of rate-payers in each. The average proportion of rate-payers in the municipalities for which complete figures are given was 17·92 per cent. of the population.

5. *Elective system.*—The elective system has been introduced into all the municipalities in the Province except those named below, some of which are newly-constituted municipalities:—

1. Assensole.	14. Jehanabad.
2. Bettiah.	15. Jhalokati.
3. Chanduria.	16. Julpigoree.
4. Chogda.	17. Kendrapara.
5. Chyobassa.	18. Khoobsa.
6. Colgong.	19. Lalgunge.
7. Cox's Bazar.	20. Nalchitty.
8. Darjeeling.	21. Netrokona.
9. Daudnagar.	22. Perozepore.
10. Debbhatta.	23. Roserah.
11. Jajpore.	24. Sitamarhi.
12. Jamui.	25. Sonamukhi.
13. Hazaribagh.	26. Tikari.

In the Kurseong and Purulia Municipalities, however, the great majority of voters abstained from exercising their right, and Government appointed the Commissioners under sections 14 and 16 of the Act.

6. *Result of elections held during the year.*—No general election was held in any of the municipalities, as the Commissioners elected in 1884-85 continued in office during the year. Of the 84 by-elections held under section 27 to fill up vacancies in the place of Commissioners who had resigned, died or had ceased to be Commissioners, 80 were conducted successfully. One failed through the non-attendance of voters, and the remaining three owing to nominations of candidates not having been submitted by the electors within the time prescribed

by the rules. In several cases the elections were keenly contested, and the voters generally displayed considerable interest in the proceedings, except in one or two of the backward divisions. Although, towards the beginning of the year, the rule requiring the attendance of 10 per cent. of the qualified voters at the polling station was repealed, the attendance of voters fell below that percentage only in six cases in all. The largest attendance was 80 per cent. in one case, and the average of all the successful elections was 20·5 per cent. The table given in Appendix B shows the result of these elections. In accordance with the instructions contained in Home Department letter No. 95, dated the 30th July 1887, a column has been added to the statement showing the number of persons entitled to vote in the wards in which the elections were held.

7. *Constitution of Committees.*—The constitution of the Committees of the various municipalities as it actually existed at the close of the year 1886-87 is shown, division by division, in the table given below:—

Division.	Nomin- ated.	Elected.	Total.	Officials.	Non- officials.	Europeans.	Indians.
Burhwan	142	216	358	46	312	33	325
Presidency	232	334	566	43	523	20	546
Rajshahye	98	87	185	46	139	35	152
Dacca	108	115	223	34	189	18	206
Chittagong	32	39	71	16	55	6	66
Patna	175	165	340	65	275	36	304
Rhagulporo	73	79	152	23	129	26	128
Orissa	41	34	75	25	50	6	70
Chota Nagpore	52	17	69	18	51	11	68
Total	953	1,086	2,039	320	1,719	187	1,853

8. The increase in the total number of Commissioners over the total for the previous year (1,995) is due to the inclusion of the number of Commissioners for the four new municipalities. The following table shows the percentage of officials and of Europeans to the total number of Commissioners during each of the years 1881-82 to 1886-87:—

	Officials.	Europeans.
1881-82	26·3	22·9
1882-83	25·3	21·7
1883-84	24·5	21·2
1884-85	18·0	12·1
1885-86	16·1	10·1
1886-87	15·6	9·1

There has been a steady fall, from year to year, in the proportion of European and of official members to the total strength of the Committees. The sudden fall in the number of official and European members who held office at the close of the year 1884-85 was the effect of the general introduction of the elective system in that year.

9. *Meetings of Committees.*—The largest number of meetings held during the year was 34 in two cases—Bishenpore and Ghattal—with an average attendance of 60 and 50 per cent. respectively of the total number of Commissioners; and the smallest, 3 in one case, Bhabua, and 4 in two cases—Jugdispore and Netrokona, the latter having come into existence in January 1887. All the Commissioners of one municipality (Dumraou) are reported to have attended at every meeting held during the year, and only in one case did the attendance fall below 25 per cent. of the strength of the Committee. The average attendance in about two-thirds of the municipalities, for which complete figures have been given, stood at or above 50 per cent. of the total number of Commissioners. The attendance was on the whole satisfactory.

10. *Municipal Benches.*—The work done by the Municipal Commissioners in their capacity as Honorary Magistrates in disposing of cases of nuisances

and breaches of conservancy rules is shown below. The proportion of convictions to acquittals was 21.81 per cent :—

No.	NAMES OF MUNICIPALITIES.	Number of cases tried.	Number of persons convicted.	Number of persons acquitted.	Number of persons remained under trial at the close of the year.	Amount of fines realized.	Amount of fines realized.	REMARKS.
						Rs. A. P.	Rs. A. P.	
1	Arrah	353	240	89	6	290 13 0	290 13 0	
2	Baidyabati	160	137	15	8	290 3 0	290 3 0	
3	Bally	125	120	40	2	300 8 0	300 8 0	
4	Bansbariah	116	105	29	2	30 1 0	30 1 0	
5	Barnanagar	274	137	135	5	180 0 0	180 0 0	
6	Berb	156	148	30	1	111 7 0	111 7 0	
7	Barrapore	81	82	4	15	72 10 0	72 10 0	
8	Berail	49	40	8	8	85 4 0	85 4 0	
9	Bocumara	18	13	5	8	16 6 0	16 6 0	
10	Borhanpore	412	247	75	8	240 0 0	240 0 0	
11	Bhagulpore	156	131	38	8	123 8 0	123 8 0	
12	Bhuddimara	148	137	3	2	143 6 0	143 6 0	
13	Burdwan	421	414	13	5	188 8 8	183 8 8	
14	Chittagong	24	15	10	1	87 8 0	87 8 0	
15	Chunderdoka	75	70	3	1	40 2 0	40 2 0	
16	Chupra	480	343	94	24	216 6 8	216 6 8	
17	Chungong	170	108	36	15	210 10 0	210 10 0	
18	Cuma	61	58	3	1	13 7 0	Not stated.	
19	Cutwa	24	24	8	8	7 2 0	7 2 0	
20	Dacca	277	257	40	17	254 8 0	254 8 0	
21	Dainhat	38	34	8	8	39 0 0	35 0 0	
22	Durbhunga	250	495	25	8	328 9 0	328 9 0	
23	Ghatia	105	75	20	4	38 14 0	38 14 0	
24	Goverdanga	4	4	2	2	3 5 0	3 5 0	
25	Gya	989	738	20	8	1,116 14 0	1,092 9 0	
26	Howly and Chinsurah	605	515	80	8	923 5 0	912 10 0	
27	Howrah	300	477	74	74	765 9 0	Not stated.	
28	Jansalpara in Mungah	180	125	9	8	139 8 0	131 13 8	
29	Jessore	208	150	53	2	120 0 0	100 2 0	
30	Joydaha	37	17	10	8	34 4 0	34 4 0	
31	Khoolia	13	9	7	7	7 14 0	7 14 0	
32	Khatra	Not stated	57	17	17	Not stated.	35 4 0	
33	Kriemachur	203	208	77	8	129 6 0	130 0 0	
34	Mudhobani	213	294	13	8	391 8 0	391 3 0	
35	Midnapore	214	370	194	3	225 14 0	218 6 0	
36	Mohadipore	43	4	2	2	65 5 0	65 3 0	
37	Mohamud	412	308	143	9	261 0 0	261 0 0	
38	Moulaffore	515	765	149	8	276 11 0	276 11 0	
39	Narasingh	85	68	4	4	36 0 0	36 0 0	
40	Natore	34	24	10	Nil	337 0 0	337 0 0	
41	North Barakpore	434	226	206	16	83 12 9	83 12 9	
42	North Dumuria	54	53	1	1	69 3 0	69 3 0	
43	Nuddea	169	101	8	8	1,407 14 0	1,404 6 0	
44	Patna	1,717	1,647	197	1	1 0 0	1 0 0	
45	Patna	1	1	1	1	143 8 0	143 8 0	
46	Rajpore	214	194	47	4	25 12 0	25 12 0	
47	Ranghat	24	22	2	2	77 15 6	77 15 6	
48	Raniganj	276	240	35	3	51 8 0	54 8 0	
49	Revilunga	49	90	1	1	35 14 0	35 14 0	
50	Rusrah	79	118	29	1	154 4 0	154 4 0	
51	Saltanpore	253	249	4	4	111 2 0	111 2 0	
52	Santipore	99	94	54	5	12 8 0	12 8 0	
53	Saltora	12	14	2	2	186 11 9	186 11 9	
54	Serampore	83	75	13	Nil	94 4 0	94 4 0	
55	Sherepore in Bora	56	65	7	3	74 12 0	74 12 0	
56	South Barakpore	731	61	70	8	72 6 0	72 6 0	
57	South Dumuria	91	21	21	15	470 0 0	470 0 0	
58	South Suburba	223	104	14	10	2,303 10 0	Not stated.	
59	Suburban	101	80	104	10	37 7 0	37 7 0	
60	Tamook	121	118	10	1	Not stated.	189 6 0	
61	Uttarparah	73	67	6	6	Not stated.	189 6 0	

In the Orissa Division there were no Municipal Benches constituted in any of the towns during the year. In Balasore all the municipal cases were tried by an Honorary Magistrate. He tried 140 cases, in which 129 persons were convicted and 11 acquitted. The amount of fines realized was Rs. 171-11.

In the Chota Nagpore Division also there were no Municipal Benches. In Purulia one of the Municipal Commissioners and an Honorary Magistrate tried most of the municipal cases which occurred within the municipality. The number of cases tried was 127, in which 219 persons were convicted and 16 were acquitted. The cases of two persons were pending trial when the year closed. The amount of fines imposed was Rs. 74-13-9, of which Rs. 70-0-9 were realized. The number of cases tried and the amount of fines realized in the other municipalities in the division through the ordinary criminal courts are shown below :—

MUNICIPALITIES.	Number of cases.	Amount of fines realized.
		Rs. A. P.
Hazaribagh	48	78 14
Chattra	84	94 5
Ranchi	355	194 11

11. *Assessments.*—The statement in Appendix F shows the mode of assessment prevailing in each municipality in the Province, the rate at which

the tax on holdings or on persons was levied, and the result of any revision of assessment made during the year 1886-87. Taxation increased from 12 annas and 1·647 pie per head to 12 annas and 4·894 pies. It was highest in the Municipality of Darjeeling, where the rates amounted to Rs. 4-13-7, and least in the Municipality of Bishenpore, where the rates amounted to Re. 0-1-9, per head of the population.

12. *Fresh imposts levied during the year.*—The provisions of the Bengal Municipal Act, III (B.C.) of 1884, regarding the levy of a tax on carriages, and on horses and other animals, and the imposition of a fee for the registration of carts, were extended during the year to the municipalities of Commillah in the district of Tipperah, Serajunge in the district of Pubna, Daudnagar in the district of Gya, Jamalpore and Sheropore in the district of Mymensingh, Jamui in the district of Monghyr, Chupra in the district of Sarun, and Arrah in the district of Shahabad. The Municipal Commissioners of Sonamukhi in the district of Bankoora also obtained the sanction of Government to the imposition of a fee for the registration of carts which are kept or under section 143 of the Act for the registration of carts which are kept or habitually used within the municipality.

13. *Extension of the various parts of the Municipal Act and bye-laws sanctioned during the year.*—The conservancy provisions contained in Part VI of Act III (B.C.) of 1884, or portions of them, were extended during the year to the municipalities of—

- | | |
|---------------------------|------------------------|
| 1. Baranagar. | 11. Kotechandpore. |
| 2. Barripore. | 12. Lallunge. |
| 3. Bazitpore. | 13. Moheshpore. |
| 4. Barisal. | 14. Naihatti. |
| 5. Berhampore. | 15. Noakholly. |
| 6. Chyebassa. | 16. North Dum-Dum. |
| 7. Hajipore. | 17. Ranchi. |
| 8. Hooghly and Chinsurah. | 18. Santipora. |
| 9. Jhalokati. | 19. South Barruckpore. |
| 10. Julpigoree. | 20. Utterparah. |

(a) Section 306 of Part VII of the Act, which relates to water-supply, was extended to the Moheshpore Municipality during the year.

(b) Part IX of the Act, which regulates the construction and cleansing of latrines, was extended to the following municipalities:—

- | | |
|---------------------------|----------------------|
| 1. Balasore. | 7. Perozepore. |
| 2. Hooghly and Chinsurah. | 8. Pooree. |
| 3. Jhalokati. | 9. Pubna. |
| 4. Julpigoree. | 10. Rampore Beaulah. |
| 5. Moheshpore. | 11. Ranchi. |
| 6. Nasirabad. | 12. Rungpore. |

13. Serajunge.

(c) Part X, which contains provisions for the regulation of markets, was extended to the municipalities named below:—

- | | |
|-----------------|---------------------|
| 1. Krishnaghur. | 3. Noakholly. |
| 2. Moheshpore. | 4. Rampore Beaulah. |

(d) Part XI, which prescribes rules for registration of births and deaths, was extended during the year to the municipalities of Dainhat and Perozepore.

(e) Bye-laws were framed by the Commissioners of the following municipalities under section 350 of the Act, and confirmed by Government:—

- | | |
|------------------|----------------------------|
| 1. Bankoora. | 10. Hooghly and Chinsurah. |
| 2. Bettiah. | 11. Khoolna. |
| 3. Bhuddressur. | 12. Kotechandpore. |
| 4. Colgong. | 13. Madaripore. |
| 5. Comillah. | 14. Madhubani. |
| 6. Coomerkhally. | 15. Moheshpore. |
| 7. Culna. | 16. Nasirabad. |
| 8. Dacca. | 17. Rampore Beaulah. |
| 9. Darjeeling. | 18. Sabejgunge. |

14. *Rectification of municipal boundaries.*—In the Rajshahye Division the boundaries of the Serajunge Municipality were revised by the inclusion within municipal limits, at the request of the residents, of two villages, named Dori Sealkole and Soya Shoebulla, with a view to their sanitary improvement.

In the Dacca Division the boundaries of the Perozepore Municipality were revised by the exclusion therefrom of certain outlying villages, which were said to derive no benefit from their amalgamation with the municipality.

In the Patna Division alteration of boundaries was made during the year in the municipalities of Gya, Bhabua and Madhubani. In Gya the alteration was necessitated to remove the vagueness of the western boundary. The boundaries of the Bhabua Municipality were extended during the year by the inclusion of the villages of Ekhlashpur and Seon within municipal limits. In Madhubani the alteration was necessary for the purpose of including within the limits of the municipality the adjacent village of Bowrah, a portion of which was already included within the municipality.

15. *Management of cattle pounds.*—An important step in furtherance of the system of local self-government was the transfer of the management of cattle pounds situated within municipal limits to the Commissioners of the municipalities concerned. Under a Resolution of the Government of Bengal in the Financial Department, dated 29th April 1881, all receipts and charges on account of such cattle pounds were transferred from the Provincial to the Municipal accounts; but the management of the pounds continued in the hands of the District Magistrate. During the year under report the powers of the Magistrate of the district, under chapters I to III of the Cattle Trespass Act, I of 1871, were, by a notification* issued under section 1 of the Cattle Trespass Act Amendment Act, XVIII of 1883, conferred upon the Commissioners of municipalities in respect of pounds situated within municipal limits.

16. *Income and expenditure.*—The income, expenditure, and the closing and opening balances of municipalities are shown in the following table:—

Division.	OPENING BALANCE.		INCOME DURING THE YEAR.		TOTAL FUNDS AVAILABLE FOR DISPOSAL.		TOTAL EXPENDITURE.		CLOSING BALANCE.	
	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	77,129	72,272	5,65,407	6,00,000	6,42,596	7,43,231	5,74,272	6,27,305	69,326	1,14,806
Presidency	1,19,205	1,32,073	8,41,335	8,50,549	10,41,040	9,81,313	9,08,967	8,72,702	1,82,078	1,10,561
Rajshahye	38,513	47,498	2,21,321	2,27,174	2,50,656	2,45,432	2,00,110	2,40,315	47,524	44,529
Dacca	65,349	40,161	2,36,612	2,47,911	3,05,461	2,57,772	2,62,297	2,56,401	40,161	30,971
Chittagong	11,844	15,053	42,485	62,973	77,427	78,690	61,774	72,201	16,633	6,465
Patna	60,355	47,080	4,91,049	4,45,715	4,93,369	4,91,793	4,13,715	4,56,509	46,349	67,498
Bhagalpore	26,949	24,639	1,85,044	1,64,987	3,12,784	2,19,625	1,68,246	1,46,030	24,639	23,499
Orissa	11,894	14,856	75,692	80,456	85,266	10,411	73,600	84,579	14,856	10,933
Chota Nagpore	6,091	5,852	26,461	26,293	40,552	44,154	40,095	39,084	5,852	5,440
Total	4,98,490	4,00,003	25,33,884	29,33,307	31,81,364	29,36,449	27,36,079	29,23,159	3,96,675	4,12,810

The discrepancy between the closing balances of 1885-86 and the opening balances of 1886-87 in the Burdwan and Patna Divisions is due to the inclusion in 1886-87 of the balance at credit of the late unions at Sonamukhi and Daudnagar. The former was constituted a municipality during the year; and although the provisions of the Act were extended to the latter town during the previous year, the amount at the credit of the late union was not shown in that year's account.

17. *Income.*—It will be seen from the above statement that the total municipal revenue of the year exceeded that of the previous year by Rs. 2,02,533. The increase was distributed under the following heads of revenue (*vide* Appendix F):—

HEADS OF REVENUE.	Amount of increase.
	Rs.
Conservancy cess	28,988
License on trades	2,188
Tax on persons according to circumstances and property	61,412
Tax on houses and lands	
Water tax	19,575
Tax on carriages	1,258
Fees on musical processions	1,173
Total "Taxation"	1,14,599
Loans	74,560
Deposits and advances	47,953
Total	2,37,112

On the other hand, there was a decrease under the following heads:—

				Amount of decrease.
				Rs.
Tolls on roads and at ferries	...	...	...	12,979
Tax on coal and on brick and lime kilns	...	...	...	2,146
Total "Taxation "				15,125
Miscellaneous receipts	...	...	...	19,454
Total				34,579

18. The total income from "Taxation" amounted to Rs. 20,92,935, against Rs. 19,93,461, showing a net increase of Rs. 99,474. With the exception of tolls at ferries and taxes on kilns, all the other heads of receipt from taxation show an increase; and the result shows that the Municipal Commissioners are exerting themselves to watch and foster the income under their control.

19. The increase under "Conservancy Cess" was due to a large extent to the levy of the house service fees for the first time in the municipalities of Jessore in the Presidency Division; Pubna, Julpigoree and Nattore in the Rajshahye Division; and Monghyr and Sahebgunge in the Bhagulpore Division. The receipts had also increased, chiefly in the municipalities of the Suburbs of Calcutta, Howrah, Midnapore and Baranagore. In the last-named town the income rose from Rs. 2,275 in 1885-86 to Rs. 8,496 in 1886-87.

20. The increase under "Tax on persons according to circumstances and property" and "Tax on houses and lands" was shared by all the divisions, except the Chittagong Division, where the income fell from Rs. 30,727 in 1885-86 to Rs. 30,361. There was a marked increase in the municipalities of

* (1) Rs. 14,138
(2) .. 8,345
(3) " 5,773

(1) Patna, (2) Suburbs of Calcutta, and (3) Howrah,* and Rs. 7,154 represent the income from the four newly-created municipalities.

21. The increase under "Water tax" was due mainly to the levy of a water-rate for the first time in the Burdwan Municipality. A sum of Rs. 17,137 was collected during the year, at the rate of 6 per cent. on the annual value of holdings. In the Darjeeling Municipality the income under this head rose from Rs. 9,830 in 1885-86 to Rs. 12,268 during the year under review. In the latter municipality the tax was levied at 3 per cent. on the annual value of the holdings within the town. These are the only two municipalities where a water-rate is levied.

22. The receipts from loans rose from Rs. 240 in 1885-86 to Rs. 74,800 in 1886-87. The chief items were a loan of Rs. 50,000 placed on the market by the Howrah Municipality to pay off their share of the cost of the railway overbridge, and of Rs. 24,500 by the Burdwan Municipality to make final payments on account of the cost of constructing the water-works in that town. The bulk of the latter loan was floated at par, discount having been paid on a sum of Rs. 3,000 only at Rs. 2-2-3 per cent. The loan bears interest at 5 per cent. per annum, and is repayable in 20 years.

23. The total receipts from tolls compare unfavourably with the figures for the previous year. There has been a large decrease in the Burdwan and Presidency Divisions. The Commissioner of Burdwan reports that the ferries did not let well, and that in the case of one municipality the bids obtained last year were abnormally high. The receipts in the 24-Pergunnahs and Nuddea districts fell from Rs. 10,665 and Rs. 2,250 to Rs. 1,467 and Rs. 815 respectively; whilst no receipts are shown to have accrued to the municipalities in the Khoolna district, where the income during the previous year amounted to Rs. 1,428. The Commissioner will be called upon to report why no income at all has been shown under this head against several municipalities in the 24-Pergunnahs district, and all in the Khoolna district.

24. There was also a decrease of Rs. 19,454 under "Miscellaneous receipts." This was distributed among all the divisions, except Presidency, Dacca and Bhagulpore. In the last two divisions the revenue increased, and in the first the receipts did not fluctuate appreciably. The loss was specially felt in the Burdwan and Serampore Municipalities in the Burdwan Division, in Darjeeling in the Rajshahye Division, in the Gya and Chupra Municipalities in Patna, and in Chyebassa in the Chota Nagpore Division.

25. The following grants were made to municipalities during the year from Provincial or local funds :—

Name of Municipality.	Amount of grant.	FOR WHAT PURPOSE.
	Rs.	
Burdwan ...	1,120	For the support of one high and one middle class English school.
Bally ...	5,000	For acquisition of land required for extending the compound of the Rivers Thompson School.
Midnapore ...	169	For the maintenance of a girls' school.
Lalbagh ...	3,600	For the conservancy of the city.
Santipore ...	800	For the construction of a town hall.
Darjeeling ...	6,484	For the maintenance of certain Government roads lying within the municipality.
Rampore Beaulash ...	1,050	For the working of the Porters and Dandywallas Act, 1883.
Gya ...	700	For the support of the charitable dispensary.
Deoghur ...	10,151	For the erection of a building for the pilgrim hospital.
Cuttack ...	210	For the conservancy of the town.
	200	For the benefit of the tenants of the Government estates.
Pooree ...	4,772	The amount was credited to the municipality at the close of the year.
Patna ...	420	For conservancy, medical and other charges.
Kandi ...	1,600	
Furzedpore ...	50	The purposes of these grants are not reported by the Commissioners of divisions.
Madaripore ...	128	
Sherapore ...	44	
Sassaram ...	1,309	

26. *Expenditure.*—The total expenditure was Rs. 28,23,139, against Rs. 27,35,679 in the previous year, and the year closed with a balance of Rs. 4,12,310, against Rs. 3,95,675 in 1885-86. The following statement shows the percentage of municipal revenue spent under the principal heads of expenditure in each division during the year :—

NAMES OF DIVISIONS.	Income during the year 1886-87.	PERCENTAGE OF INCOME SPENT ON—					REMARKS.
		Establishment.	Public safety.	Public health.	Public instruction.	Public convenience.	
	Rs.						
Burdwan ...	6,69,980	8'40	0'65	41'90	5'40	20'01	
Presidency ...	8,60,340	10'90	18'16	30'75	5'45	23'97	
Rajshahye ...	2,37,176	17'23	2'26	50'10	2'88	19'08	
Dacca ...	5,67,511	11'08	5'61	57'24	2'04	21'77	
Chittagong ...	62,973	8'40	9'79	49'71	7'97	23'78	
Patna ...	4,44,715	11'61	5'19	45'47	5'33	21'37	
Bhagulpore ...	1,04,987	0'59	1'73	58'31	2'97	23'06	
Orissa ...	80,455	14'43	0'24	49'20	5'51	19'58	
Chota Nagpore ...	35,262	14'33	2'31	50'23	5'35	14'98	
Total ...	28,23,397	11'03	8'13	45'02	5'43	21'00	

27. The figures in the statement in Appendix G show that the Committees have usefully expended a considerable proportion of their increased income on lighting, water-supply, road cleaning and drainage works, and on the improvement of markets, gardens, &c. The chief differences in expenditure, as compared with that of the previous year, are the following:—

<i>Increase.</i>		Rs.
(1) General establishment and collection charges...	...	14,422
(2) Lighting ... ..	...	12,650
(3) Repairs to markets, dispensaries, &c. ...	...	7,062
(4) Water-works ... ..	...	59,366
(5) Road-cleaning establishment ... ..	...	21,725
(6) Drainage works ... ..	...	19,595
(7) Markets, slaughter-houses and public gardens ...	...	14,043
(8) Other charges under "Public conveniences" ...	...	6,557

<i>Decrease.</i>		
(9) Buildings and other works ... ..	...	6,323
(10) Road-watering ... ..	...	3,458
(11) Conservancy ... ..	...	3,351
(12) Public instruction ... ..	...	4,230
(13) Contribution to local or provincial funds ...	...	4,491
(14) Miscellaneous ... ..	...	90,929

28. (1) *General establishment and collection charges.*—The table in the

YEAR.	General estab- lishment.	Collection charges.	Total.	Percentage ratio to the to- tal income of the year.
	Rs.	Rs.	Rs.	
1885-86	1,63,987	1,14,578	2,78,565	9.8
1886-87	1,57,394	1,17,129	2,74,523	10.3
1885-86	1,77,578	1,30,345	3,07,923	10.9
1886-87	1,80,072	1,30,074	3,10,146	11.3

margin shows that the proportion of the charges under this head has been increasing from year to year. There was a remarkable reduction of expenditure during the year under this head in the municipalities of Howrah, Patna, and Bogra. The cost of establishment

in the Naraingunge Municipality was only 4.3 per cent. of its income during the year

29. (2) *Lighting.*—The increase under this head was shared by all divisions. In the Comillah Municipality the expenditure rose from Rs. 48 in 1885-86 to Rs. 5,253 in 1886-87.

30. (4) *Water-works.*—The increase is mainly explained by the fact that for the first time a charge of Rs. 38,367 has been shown against the municipality of the Suburbs of Calcutta. In view of the great importance of procuring a fair supply of filtered water, and of providing for the reclamation of *bustees*, and for other important sanitary reforms in the municipality, the Commissioners were relieved by Government of one-half of the police charges previously borne by them, with effect from the beginning of the year 1884-85. It appears from the present report of the Commissioners that they have invested the accumulation of the money thus set free, amounting to Rs. 1,20,100, in Government securities. The charge, although shown under "Water-works" thus really represents the money invested during the year for expenditure on the item in future. There was increase of expenditure under "Water-works" also in the municipalities of Bhagulpore, Burdwan, Darjeeling, and Howrah.

31. (5) *Road-cleaning.*—The increase under this head was distributed among all the divisions, except Dacca. In the Dacca Municipality the expenditure during 1886-87 was Rs. 10,729, against Rs. 19,482 during the previous year. There was a marked increase of expenditure in the municipalities named in the margin.

32. (6) *Drainage works.*—There was a general increase of expenditure in all the divisions except Chittagong, where it fell from Rs. 1,371 in 1885-86

to Rs. 876 during the year under report. The increase was most marked in the municipalities of Hooghly and Chinsurah, Baranagar, Santipore, Darjeeling, Dinagore and Naraingunge.

33. (10) *Road-watering*.—The bulk of the decrease under this head occurred in the Patna Division, the charge in the Gya Municipality having been Rs. 614, against Rs. 3,006 in the previous year. There was an increase of expenditure in the Suburban Municipality. No expenditure was incurred on this item in any of the municipalities in the Chota Nagpore Division.

34. (11) *Conservancy*.—There has been a large reduction of expenditure under this head in the municipalities of the Suburbs of Calcutta, Dacca, Naraingunge, Patna, Sasseram, Chupra, Hazaribagh, Ranchi, and Cuttack. The expenditure increased during the year in the municipalities of Pooree, Darjeeling, Bishenpore, Gya, Nattore, and in those in the district of Moorshedabad.

35. (12) *Education*.—The decrease occurred mainly in the Dacca and Patna Divisions. During the year under report, the Midnapore College, with its attached school and together with its buildings, library and invested funds, was transferred to the control and administration of the Midnapore Municipality. The annual grant towards the cost of the maintenance of the institution has been fixed at Rs. 1,665, subject to revision after three years, if necessary. The Municipal Commissioners of Ghattal took over the management of the high English school in that town from its proprietary Committee. The Government grant of Rs. 600 per annum to the school has been continued. Enquiries are now in progress regarding the transfer to municipalities of expenditure on education now met from Provincial funds.

36. *Inspection of municipalities by the Sanitary Commissioner*.—During the year the Sanitary Commissioner visited 39 municipalities, and forwarded reports of his inspections to the Municipal Commissioners. He gives the following table showing the result of his inspections:—

Towns found in fairly good condition.	Towns found in bad condition.	Towns in which substantial improvements were effected.	Towns in which no improvement or hardly any improvement had been effected.	Towns which had retrograded in sanitary status.
Burdwan. Darjeeling. Sahebgunge.	Soory. English Bazar. Old Maldah. Purneah. Janulpore. Gya. Mozufferpore. Bettiah. Durbhanga. Howrah. Chittagong. Dacca. Comillah. Dinagore. Bogra. Rungpore. Beaulah. Serampore.	Burdwan. Berhampore. Moorshedabad. Shahebgunge. Purneah. Bhagulpore. Jamulpore. Arrah. Chupra. Mothari. Darjeeling. Naraingunge. Julpigoree. Rungpore. Pubna. Burrisal. Kishnaghur. Midnapore.	Old Maldah. Bettiah. Chittagong. Dinagore. Howrah. Khulna. Serampore.	Patna. Mozufferpore.

The suggestion made in the letter from the Government of India, Home Department, No. 95, dated the 30th July 1887, regarding the sanitary survey of each municipality in the province, has been communicated to the Public Works Department and the Sanitary Commissioner, and the Lieutenant-Governor is awaiting a report on the subject.

37. *Registration of births and deaths*.—The provisions of the Compul-

- | | | |
|---------------|-----------------|--------------------|
| 1. Baduria. | 10. Dainhat. | 19. Nuddea. |
| 2. Bally. | 11. Dohatta. | 20. Purulia. |
| 3. Baranagar. | 12. Dinagore. | 21. Rajpore. |
| 4. Barripore. | 13. Goverdanga. | 22. Ranchi. |
| 5. Basirhat. | 14. Jajpore. | 23. Sathkira. |
| 6. Beernagar. | 15. Joy nagar. | 24. South Dum-Dum. |
| 7. Bogra. | 16. Kendrapara. | 25. Sherepore. |
| 8. Chanduria. | 17. Kushtea. | 26. Sahebgunge. |
| 9. Chogda. | 18. Moheshpore. | 27. Taki. |

sory Registration Act, IV (B.C.) of 1873, were extended during the year 1886 to the municipalities named in the margin. The Act was in operation at the close of the year in

148 towns, and in one rural area in Darjeeling. The statement below shows the

number of cases instituted during the year for offences under the Act and their results:—

Names of Municipalities.	Number prosecuted.	Number convicted.	Number acquitted.	Number struck off.	Number warned.	Number pending.	Amount of fines realised.	REMARKS.
Badaria	9	1				8	1 0 0	
Banberiah	11	3					2 0 0	
Baranagar	17	13	4	1			1 6 0	
Basihat	5	4	1				1 12 0	
Belur	15	15					5 0 0	
Bhagulpore	304	180	15	20	23	8	10 12 0	
Bahulpore	10	1					0 8 0	
Brahmanberiah	10	10					2 2 0	
Burduwan	3	3					0 11 0	
Buxar	35	31	1				1 8 0	
Chitra	1	1					40 0 0	
Chitragong	1	1					1 0 0	
Chandrakona	4	4					8 1 0	
Chaura	1	1						
Colgong	1	1					0 4 0	
Comillah	1	1					0 8 0	
Cuttack	23	20	4				10 6 0	
Dacca	23	21	1				15 3 0	
Debnat	1	1					0 4 0	
Darjeeling	1	1					0 4 0	
Dumraon	3	2	1				1 0 0	
Durbhanga	17	15	2				4 6 0	
Furnesspore	7	6	1				3 4 0	
Ghatal	3	3					1 6 0	
Goverdanga	11	11					3 8 0	
Hajipore	81	69	12				8 4 0	
Havribach	27	24	3				8 12 0	
Hoechly and Chinnurah	7	7					15 8 0	
Kowrah	6	5	1				7 0 0	
Jamalpur in Monehyr	1	1					4 0 0	
Jamui	1	1					0 4 0	
Jajpore	1	1						
Jessore	2	2					1 0 0	
Jugulpore	2	2					1 2 0	
Kishinagar	2	2					0 8 0	
Kotechandpore	7	7					12 0 0	
Lalbah	15	8	6				6 8 0	
Lalpur	6	6					3 0 0	
Madhiani	2	2					0 4 0	
Madnapore	6	2	2				0 8 0	
Mowday	106	78	28				64 12 0	
Mothari	216	21	2				15 4 0	
Naihati	7	6					8 0 0	
Narainpore	10	10					22 12 0	
Natow	2	1					0 3 0	
North Baruckpore	38	23	8				12 8 0	
North Dum-Dum	12	12					7 0 0	
Old Malidia	1							
Purneah	7	2					1 6 0	
Rajpore	5	5					4 0 0	
Rampore Bhoaglah	1	1					0 8 0	
Rampore Bhoaglah	53	32	9				25 8 0	
Santipore	9	9						
Serampore	13	9	2				5 0 0	
Sewan	1							
Silamari	4	4					1 1 0	
Soory	3	1					No stated.	
South Dum-Dum	2	2					1 0 0	
South Suburban	6	2					1 8 0	
Tumlok	11	10	1				1 2 0	
Uttarparah	2	2					0 6 0	
Total	904	710	156	67	23	36	425 5 0	

38. *Working of the Porters and Dandywallas Act, V (B.C.) of 1883, in Darjeeling.*—The Act worked satisfactorily during the last 15 months, viz. from 1st January 1886 to 31st March 1887, and 660 porters and 605 dandywallas were registered. All the porters and dandywallas who work by the job have been supplied with small brass badges. Only one prosecution was instituted under the Act.

39. *Working of the Pilgrims Lodging-House Act, IV (B.C.) of 1871.*—In Pooree 853 licenses were granted to lodging-house keepers for the accommodation of 22,541 lodgers, against 658 licenses in 1885-86 for 18,042 lodgers. The income of the year, including a balance of Rs. 4,748-12-11, was Rs. 18,845-15-7. The expenditure amounted to Rs. 8,588-8-3. A sum of Rs. 1,898-8 was realized as fines for the infringement of the provisions of the Lodging-house Act, against Rs. 655 in the previous year. The increase was due to a greater number of prosecutions instituted by the Health Officer and his staff, who exercised a more strict supervision over the lodging-house keepers by counting the number of lodgers during the night and in the early hours of the morning. The Lodging-house Committee paid a sum of Rs. 4,852 to the Pooree Municipality for the purpose of conservancy and sanitary improvements in the town, and for the maintenance of the pilgrim dispensary. During

the year a cholera ward was erected at the Pipli Pilgrim Hospital, and a sum of Rs. 100 was sanctioned for the maintenance of the ward. One hundred and twenty-three in-door patients and 1,883 out-patients were treated at the hospital. The total expenditure incurred by the Committee on account of this institution was Rs. 803-15-2. The cost of diet for each in-patient was 1 anna and 6 pies. The Lodging-house Committee was composed of three official and three non-official members, with the Magistrate of the district as President, and the Civil Surgeon as Health Officer and *ex-officio* Secretary. The Committee met 11 times during the year for the transaction of business, and the attendance of the members was on the whole good. The space allotted for each pilgrim was raised from 12 to 18 superficial feet and 180 cubic feet, and measures were taken to improve the ventilation of the lodging-houses by widening their doors and putting up new windows. Of 793 lodging-houses, 697 were thatched structures, 58 were one-storeyed, and 38 two-storeyed, masonry buildings.

40. In Gya 525 licenses were issued for the accommodation of 15,592 lodgers, against 498 licenses for 15,491 pilgrims during the previous year. The number of prosecutions instituted for breaches of the provisions of the Act was 64, against 67 in 1885-86. There were 57 convictions, 5 acquittals, and 2 cases were pending at the close of the year. The total amount of fines realized was Rs. 367, against Rs. 275-10 in the previous year. The total receipts amounted to Rs. 13,920-2-9, including a balance of Rs. 1,821-10-8, and the total expenditure was Rs. 11,833-14-6. There was a balance of Rs. 2,086-4-3 at the close of the year. The Lodging-house Committee contributed a sum of Rs. 10,151 to the Gya Municipality for the purpose of constructing a building for the pilgrim hospital. There were 513 deaths among pilgrims, against 244 in the previous year. The increased mortality was due to the prevalence of cholera and fever during September 1886 and March 1887. The Lodging-house Committee consisted of six members, of whom three were officials and three non-officials. They met four times during the year.

41. In Deoghur the Lodging-house Act is reported to have worked satisfactorily. The receipts under it increased from Rs. 529 in 1882-83 to Rs. 904 in 1886-87, and the number of licenses granted rose from 128 in the former year to 208 in the year of report. The expenditure during the year amounted to Rs. 897-2-1, which was more than double the amount spent in the previous year. Rupees 508-5 were spent on original works, against no expenditure in 1885-86. The Lodging-house Committee contributed Rs. 210 to the Deoghur Municipality for conservancy arrangements in the town during the three principal festivals, when large numbers of pilgrims from all parts of India visit Deoghur. The fines inflicted during the year amounted to Rs. 85-10, as compared with Rs. 378-15 in the previous year. It is explained that the infliction of heavy fines in 1885-86 for the infringement of the provisions of the Act had a deterrent effect; and as there were fewer prosecutions, the receipts from fines were consequently less. The Committee closed the year with a balance of Rs. 794-4-6 in their favour.

42. In Uluborjah the number of licenses taken up by lodging-house keepers was 27, against 23 in the previous year. The receipts from fees amounted to Rs. 243, against Rs. 269 in 1885-86. The decrease was due to the lodging-house keepers having taken licenses for a less number of lodgers than before, from an apprehension of reduction in the number of lodgers in consequence of the continuance of regular steamer service between Calcutta and Midnapore, Ghatal and Cuttack. The fines levied during the year amounted to Rs. 60-7, against Rs. 15-4 in the previous year. The increase was due to greater attention having been paid to the sanitation of the town, and to the conviction of persons detected in accommodating lodgers without license or in excess of their license. Two sweepers were employed, on a salary of Rs. 2 each per mensem, for sweeping the principal roads of the town. There were two public latrines and two urinals open in the town for the convenience of the people. Two mehters on a salary of Rs. 4 each per mensem were engaged to keep them clean. The night-soil and other sorts of filth were daily removed from the town to a considerable distance and buried there under ground at a proper depth from the surface. The Lodging-house Committee met three times during the year. Since the introduction of the Lodging-house Act in this place great improvements have been made in its sanitary arrangements.

43. In Ranigunge no proceedings were taken under the Act during the year.

44. In Gurbetta the receipts under the Act amounted to Rs. 169-15-3, and the expenditure to Rs. 68-15. There was a balance of Rs. 101-0-3 at the close of the year. The Magistrate of the district has been asked to utilize the balance in the improvement of the water-supply or the sanitary condition of the town. A sweeper was employed by the Committee to look after the roads. The general health of the town was good. There was no outbreak of cholera or any other disease, and no deaths among lodgers who resorted to the lodging-houses. There was one prosecution under the Act, in which a conviction was obtained and a fine of Rs. 1 realized. The Lodging-house Committee met four times during the year. The members are reported to have carefully supervised the working of the Act in the town.

45. *Working of the Municipal Act, III (B.C.) of 1884, during the year.*—The system of electing Commissioners, which was introduced into almost all the municipalities in the province under the operation of this new enactment, has now passed through the second period of its existence. It has on the whole worked well, and the elected Commissioners, as a body, appear to have taken much interest in the affairs of their respective municipalities.

46. As has been stated before, Darjeeling and Julpigoree are not elective municipalities, but the majority of the Municipal Commissioners of Darjeeling have worked exceedingly well, and done much towards cleaning and improving the town, and making its sanitation as good as the means available would allow. The Deputy Commissioner of Julpigoree, speaking of the Julpigoree Municipality, writes:—"Those of the Municipal Commissioners who are regular in their attendance worked well and showed an interest in their work during the year. A few, however, are practically of little use as Commissioners, except that they take their turn of office for the duty of auditing accounts."

47. The Magistrate of Rungpore, who is also the Chairman of the local municipality, remarks that the Commissioners under the new system are certainly not inferior to those selected under the old, and are probably somewhat more efficient. The Commissioner says in his annual report on the working of the municipalities in the Rajshahy Division during the year 1886-87:—"I consider, on the whole, that the elective system has proved a success. In some instances there has been an exhibition of local feeling, which has given rise to trouble, but generally the Municipal Commissioners have worked in harmony, and appear to have been anxious to discharge the trust reposed in them intelligently. This appeared to be especially the case as respects the municipalities of Pubna and Bogra."

48. The Commissioner of the Burdwan Division remarked that, with the exception of the municipalities of Cutwa, Bishenpore, Bajdyabati and Uttarparah, where party feeling prevailed in a more or less severe form, all the municipalities in his division had on the whole worked well. Many of the Commissioners took a lively interest in their work, and appreciated the responsibilities they had taken upon themselves.

49. The Commissioner of the Presidency Division stated that the elective system might be said to be working fairly well in the mofussil districts, but as regards the 24-Pergunnahs, the experience of the past year was not in all respects so favourable as that of the first year of the experiment. Mr. Forbes, the Magistrate of the district, was of opinion that a proper sense of their responsibilities would teach the Commissioners to lay aside all personal feelings and to subordinate private to public interests, and especially that the rate-payers would come to see that the public good would best be served by their selecting men of temperate views as their representatives. The people of Nuddea, it was reported, were beginning to take a very active and intelligent interest in municipal affairs.

50. The Commissioner of the Dacca Division recorded the following observations on the working of the several municipalities in his division:—"On the whole, we have no reason to be dissatisfied with the year's work. In most of the municipalities the Commissioners seem to take an interest in their business. Their chief failure has been in the matter of keeping accounts, but in this respect they are being gradually compelled to improve. I have more opportunities of observing the working of the Dacca Municipal provisions of any other, and I am inclined to think that it is not less efficient."

previous period of its existence. There was a struggle of rather serious importance during the year, and the result showed that the sense of public duty in the end prevailed over an undue consideration for private interest."

51. *Enforcement of section 63 of the Act.*—The provisions of the section empowering the Commissioner of the division and the Magistrate of the district to suspend the execution of any resolution or order, or prohibit the doing of any act by the Commissioners of a Municipality in the special circumstances mentioned in the section had to be enforced in three municipalities, viz., Dacca, Jessore, and Bogra. In the case of the Dacca Municipality difficulties arose in connection with a re-assessment of holdings. The Municipal Commissioners issued a notice calling upon the owners and the occupiers to furnish returns showing the dimensions of their holdings. This was protested against by a large body of the rate-payers in a petition addressed to the Magistrate, who finding that the resolution of the Commissioners was in excess of the powers conferred on them by sections 99 and 100, and was likely to cause a breach of the peace as also annoyance to the public, issued an order under section 63 suspending the execution of the resolution. At Jessore the Municipal Commissioners passed a resolution permitting a person to erect a thatched hut within a specified area in the town where the erection of such huts had been prohibited by the Commissioners under section 230 of the Act, except with their special permission, the necessary power having been reserved to themselves under a bye-law framed under the section. The permission, in the case referred to, was granted by the Commissioners subject to a condition that the house should be "built at a place apart from any other dwelling-house." The people of the neighbourhood objected in a body. Seeing that the permission was granted by the Commissioners without due regard to the injury and inconvenience it was likely to cause to a particular section of the community, the Magistrate suspended it under section 63. At Bogra the Municipal Commissioners ordered the cutting down of some fine peepul trees on the roadside, and actually felled one. The Civil Medical Officer objected to the destruction of these trees in the town on sanitary and other grounds, and the Magistrate issued a proceeding under section 63 requesting the Commissioners to desist from their action until orders had been passed by Government in the matter. After a full and careful enquiry into the circumstances of each case, the Lieutenant-Governor directed the orders of the Magistrate in the first two cases to continue in force permanently and without any modification. Although in the third case the Lieutenant-Governor strongly disapproved the cutting down of valuable roadside trees, which it has been the policy of Government to foster and multiply, the Magistrate's proceeding, which was issued in the form of a request, and not as an injunction, as laid down by the law, could not be confirmed by the Lieutenant-Governor.

52. *Miscellaneous.*—Several fires took place during the year, causing considerable damage to property and loss to the mercantile community, especially in the Municipality of Gobaridanga, where about 500 houses and 18 sugar manufactories, full of sugar and molasses, were burnt down. The total loss was estimated at Rs. 2,50,000. The Municipal Commissioners did much to alleviate the distress of the sufferers. The Culna Municipality suffered to the extent of Rs. 50,000 from the fire which broke out on the 16th March 1887 and raged for some hours, notwithstanding all the efforts of the Commissioners and the police to put it out. Five hundred and eighty-four thatched and 27 masonry houses were destroyed. In the Baidyabati Municipality the lives of three women were lost, and about 100 houses were destroyed by the fire which took place on the 24th March 1887. The Municipal Commissioners tried in vain to arrest the progress of the fire. The estimated loss was Rs. 50,000. The floods also did a good deal of damage to roads, drains, and houses in the municipalities of Nuddea, Naraingunge, Purneah, Brahmanberiah, Furreedpore, and Coomerkhally.

I have the honour to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

APPENDIX A.

The statement showing the date of establishment of each municipality in the Province, the population within municipal limits, and the actual number of rate-payers in each.

Serial No. of Municipality.	Name of Municipality.	Date of Establishment.	Population.	Number of Rate-payers.
1	Arrah	1865	42,998	7,038
2	Assensole	1885	...	Not given.
3	Baduria	1st April 1869	12,506	3,224
4	Balasure	1st April 1877	20,265	3,091
5	Bali	1884	15,000	3,069
6	Bancoora	1876	18,069	2,157
7	Banaberia	1876	6,717	2,098
8	Baranagore	1st April 1869	29,932	6,450
9	Baraset	1st April 1879	10,533	2,270
10	Barh	May 1870	14,689	2,368
11	Baripore	1st April 1869	3,700	844
12	Barisal	1st July 1876	13,186	2,433
13	Basirhat	1st April 1869	16,606	2,571
14	Baidyabatty	1876	14,672	3,718
15	Bazilpore	1st April 1860	4,646	931
16	Beeranagore	1876	4,392	1,355
17	Behar	1877-78	48,968	7,002
18	Berhampore	1st July 1876	29,363	6,139
19	Bettiah	April 1869	21,263	3,698
20	Bhabooah	1876	8,430	1,594
21	Blangulpur	Sept. 1864	68,238	8,611
22	Bhuddressur	1876	10,000	2,173
23	Bishenpore	1876	18,863	2,218
24	Bogra	1st July 1876	6,179	1,679
25	Brahmanberiah	1st August 1868	17,438	3,131
26	Burdwan	1865	32,637	6,175
27	Buxar	1876	16,498	2,639
28	Chabassa	1875	6,006	1,175
29	Chanduria	1st July 1879	4,445	665
30	Chitra	1st April 1876	11,000	1,701
31	Chittagong	5th July 1864	20,909	4,633
32	Chogolah	1st May 1886	8,878	1,813
33	Chunderkona	1869	12,357	2,611
34	Chupra	April 1864	61,188	8,005
35	Colgong	1876	5,672	1,000
36	Comillah	30th Nov. 1864	13,506	2,165
37	Coomerchally	1877	5,945	1,368
38	Cox's Bazar	1st April 1869	4,363	1,436
39	Culna	1876	9,594	2,250
40	Cuttack	4th July 1876	38,914	4,212
41	Cutwa	1876	6,820	1,386
42	Dacca	August 1864	77,861	14,270
43	Darjoolat	1876	6,789	1,169
44	Darjooling	July 1860	12,000	1,052
45	Daudnagar	1885	9,870	1,183
46	Deoghar	1876	6,876	1,113
47	Dehhatla	1st July 1874	6,514	1,135
48	Dinagopore	1st April 1869	12,977	1,713
49	Dumraon	1877	18,019	2,691
50	Durbhunga	Nov. 1864	65,965	9,235
51	English Bazar	1876	12,300	2,848
52	Furzedpore	January 1869	10,077	2,033
53	Ghatal	1879	12,638	3,366
54	Goalundo	1st June 1881	10,093	1,791
55	Goverdanga	1st April 1870	6,296	1,309
56	Gya	May 1865	76,416	12,001
57	Hajepore ... ..	.....	25,078	3,616
58	Hazaribagh	1st April 1876	18,308	2,058
59	Hogghly and Chinsurah	1865	31,175	7,655
60	Howrah	1862	99,613	Not given.
61	Jamalpur in Mymensingh	1st April 1869	14,722	2,418
62	Jamalpur in Monghyr	1st July 1883	15,987	2,232
63	Janui*	1st March 1886	8,400	968
64	Jaspore	1st April 1869	11,233	1,807
65	Jehanabad	1876	16,973	1,817
66	Jessore	August 1864	8,490	1,994
67	Jhalokati	1st April 1876	3,000	694
68	Joybagore	1st April 1869	7,624	1,407
69	Jugdishpore	April 1869	12,668	1,486
70	Julpigoree	1st April 1885	7,936	1,389
71	Jungipore	1st April 1869	10,187	1,961
72	Kandi	1st April 1869	19,601	2,883
73	Kendrapara	10th March 1869	15,719	3,117
74	Khirpal	1876	6,236	1,425
75	Khoolna	1st October 1881	6,185	1,412

* The town of Janui had not been included in the list of municipalities which existed in the year 1885-86, as the provisions of Act III (B.C.) of 1884 were extended to that town on the 1st March 1886, i.e., towards the close of the official year.

Serial No. of Municipality.	Name of Municipality.	Date of Establishment.	Population.	Number of Rate-payers.
76	Kishoregunge ...	1st April 1869 ...	12,896	2,289
77	Kotchchandipore...	July 1883 ...	9,544	1,419
78	Kotrung ...	1876 ...	5,833	1,066
79	Krishnagore ...	1st Nov. 1861 ...	27,477	6,000
80	Kuracong ...	1st May 1879 ...	4,033	334
81	Kushtea ...	1877 ...	9,717	1,836
82	Lalbagh ...	1st April 1869 ...	39,231	8,004
83	Lallgunge ...	.....	16,431	2,312
84	Madaripore ...	April 1875 ...	12,298	2,406
85	Madhubani ...	1869 ...	10,400	2,087
86	Maherapore ...	1875 ...	5,400	1,433
87	Midnapore ...	1865 ...	33,924	6,900
88	Moheshpore ...	April 1869 ...	6,000	1,134
89	Monghyr ...	Nov. 1864 ...	55,372	8,029
90	Motihari ...	April 1869 ...	10,923	1,197
91	Mozufferpore ...	Nov. 1861 ...	42,460	4,716
92	Muktagacha ...	October 1875 ...	4,295	887
93	Naihaty ...	21st May 1869 ...	21,551	6,281
94	Nalchitti ...	April 1875 ...	2,692	251
95	Narraigunge ...	8th Sept. 1870 ...	12,508	2,139
96	Nasirabad ...	1860 ...	12,000	1,657
97	Nattore ...	1st April 1869 ...	9,094	2,331
98	Netrokona ...	1st January 1887 ...	13,316	1,949
99	Noakhally ...	1st July 1870 ...	5,164	963
100	North Barrackpore	1st April 1869 ...	17,590	4,003
101	North Dum-Dum	1st October 1870 ...	5,185	1,255
102	Nuddea ...	1869 ...	9,334	2,334
103	Old Maldah ...	1876 ...	4,694	1,101
104	Patna ...	Nov. 1864 ...	173,251	39,800
105	Perozepore ...	1st July 1875 ...	16,147	3,082
106	Pooree ...	1st April 1864 ...	21,803	5,423
107	Pubna ...	1st July 1876 ...	14,883	2,935
108	Purneah ...	Sept. 1861 ...	15,016	2,804
109	Purulia ...	26th July 1876 ...	9,305	1,706
110	Rajpore ...	1st April 1878 ...	10,706	2,252
111	Ramjibonpore ...	1876 ...	10,909	2,008
112	Rampore Beaulah	July 1876 ...	20,024	4,575
113	Ranaghat ...	1864 ...	8,828	2,767
114	Ranchi ...	1st April 1869 ...	18,443	2,619
115	Raneegunge ...	1876 ...	10,792	1,064
116	Revilgunge ...	1867 ...	14,072	2,003
117	Roseah ...	1869 ...	11,578	1,812
118	Rungpore ...	1st April 1869 ...	13,320	1,995
119	Sahebgunge ...	1st April 1873 ...	7,139	1,360
120	Santipore ...	4th January 1865 ...	29,687	9,200
121	Sasceram ...	1876 ...	22,000	2,834
122	Satkhira ...	1st July 1876 ...	6,738	1,753
123	Serajgunge ...	1st April 1869 ...	21,058	4,007
124	Serampore ...	1865 ...	27,520	7,296
125	Sewan ...	April 1869 ...	13,319	2,179
126	Sherepore in Mymensingh...	1st May 1861 ...	8,931	1,728
127	Sherepore in Hogra	1st July 1876 ...	3,991	905
128	Sitamarhee ...	October 1882 ...	6,536	984
129	Sonamuki ...	1886 ...	15,070	3,201
130	Soory ...	1876 ...	7,650	8,621
131	South Barrackpore	1st April 1869 ...	22,721	6,059
132	South Dum-Dum	1st October 1870 ...	9,734	2,295
133	South Suburban	1st April 1869 ...	51,568	9,603
134	Suburbs of Calcutta	10th August 1864 ...	251,439	36,809
135	Taki ...	1st April 1869 ...	6,245	1,047
136	Tekari ...	October 1885 ...	12,197	2,400
137	Tumlook ...	1864 ...	6,044	1,542
138	Utterparah ...	1862 ...	5,265	1,062

According to the census of 1881, Bengal contains a population of 66,691,656 souls, of whom 3,898,853 reside in Municipalities.

APPENDIX B.

Statement showing the number of bye-elections held during the year 1886-87.

Name of Municipality.	Number of bye-elections held during the year.	Number of registered voters in wards in which the elections took place.	Number of voters present at the bye-elections.	REMARKS.
1. Arrah ...	1	591	72	
2. Baduria ...	2	212	30	The elections were held in wards Nos. II and III. In ward No. III, the election fell for want of votes.
3. Baidyabatty ...	2	270	20 in one election and 7 in the other.	The elections were held in ward No. II.
4. Bally ...	1	253	63	The election was held in ward No. III.
5. Bansberia ...	1	128	30	As there was not more than one candidate there was no contest. The election was held in ward No. II.
6. Barasat ...	3	{ 109 38 62 }	{ 50 18 18 }	The people displayed interest.
7. Baripore ...	2	{ 23 28 92 }	{ 6 9 11 }	In ward No. I. In ward No. II.
8. Bassirhat ...	2	{ 41 126 77 }	{ 5 56 27 }	The people displayed a great deal of interest.
9. Buernagore ...	2	{ 133 438 }	{ 60 65 }	The people are said to have taken much interest.
10. Burhampore ...	1	438	65	The rate-payers in general exhibited much interest in the election.
11. Bogra ...	1	188	37	
12. Brahmanberiah ...	1	387	22	
13. Burdwan ...	1	418	Not recd.	The election was held in ward No. B, and was contested by five candidates. Considerable interest was displayed by the people. The successful candidate scored 62 votes.
14. Chattra ...	1	66	2	
15. Chittagong ...	2	829	* 60	* Represents the number who voted in one election only; in the second no poll was demanded, and the number present was not reported.
16. Comillah ...	1	340	68	
17. Coomerkhally ...	1	71	8	The people are said to have taken much interest, 46 persons nominated the candidate.
18. Cuttack ...	1	171	22	
19. Cutwa ...	1	57	7	The people did not evince any interest.
20. Dacca ...	1	1,370	200	
21. Dinagepore ...	1	.....	.....	As there was no nomination of a candidate, there was no election held, and the post was filled up by Government.
22. Durbhunga ...	1	300	100	
23. Ghattal ...	2	{ 228 96 }	{ 23 10 }	The elections were held in wards Nos. B and D.
24. Goswondo ...	3	80	15	
25. Gya ...	1	121	14	
26. Jamalpure in Monghyr ...	1	.....	.....	No nominations having been received within the time fixed by the rules, the election could not be held, and the vacancy had to be filled up by appointment.
27. Jessore ...	1	401	106	Great interest is said to have been taken by the people in the election.
28. Joynagore ...	2	{ 121 140 }	{ 17 26 }	In ward No. I.
29. Khirpai ...	1	49	19	In ward No. II.
30. Kishoregunge ...	1	97	17	The people are said to have taken much interest.
31. Kotechandpore ...	2	{ 97 138 }	{ 22 13 }	The people displayed some interest.
32. Krishnagar ...	1	430	125	Some of the rate-payers took a good deal of interest.
33. Kushtea ...	1	80	18	In ward No. III.
34. Lalbagh ...	2	{ 155 192 }	{ 50 43 }	The voters generally took interest.
35. Madaripore ...	3	251	62	
36. Madhubani ...	2	102	{ 11 14 }	The elections took place in ward No. I.

Name of Municipality.	Number of bye-elections held during the year.	Number of registered voters in wards in which the elections took place.	Number of voters present at the bye-elections.	REMARKS.
37. Meherpore ...	1	15	12	Shown considerable interest.
38. Moheaspore ...	2	124	55	Some interest was displayed by the educated class.
39. Monghyr ...	1	.....	.....	No nominations having been received within the time fixed by the rules, the election could not be held, and the vacancy had to be filled up by appointment.
40. Musufferpore ...	2	{ 279	23	In ward No. II.
41. Naihati ...	1	{ 67	11	In ward No. V.
42. Naraingunge ...	1	210	12	The people displayed interest.
43. Nattoro ...	1	817	125	
43. Nattoro ...	2	{ 57	26	In ward No. III.
44. Nasirabad ...	1	{ 14	8	In ward No. X.
45. Noakhally ...	1	517	68	
45. Noakhally ...	2	219	90	
46. North Dum-Dum ...	2	121	18	The elections were held in ward No. I, on the same day to fill up to vacancies.
47. Patna ...	2	{ 1,110	209	In ward No. IV.
48. Pubna ...	1	{ 539	64	In ward No. VI.
48. Pubna ...	1	123	70	Great interest was displayed by the people.
49. Ramjibunpore ...	1	44	9	The election was held in ward No. III.
50. Rampore Baulsah ...	1	168	68	Much interest was, it is reported, displayed by the people.
51. Ranchi ...	1	15	8	
52. Sautiporo ...	1	443	163	Displayed great interest in the election.
53. Serajgunge ...	3	541	457	* This figure represents the number who voted in two elections. In the third the number present was not reported, there being only one candidate for election.
54. Sherepore in Bogra	2	{ 102	12 }	
		{ 54	7 }	
55. South Barrackpore...	2	{ 139	82	
		{ 120	37	
56. Takee ...	1	109	15	The people took interest.

APPENDIX C.

Statement showing the number of meetings held by the Commissioners of each Municipality in the Province during the year 1886-87.

Names of Municipalities.	Total number of Commrs.	Number of meetings.	Average attendance of the Commissioners at each meeting.
1. Arrah ...	18	12	12
2. Assonsole ...	10	Nil.	Nil.
3. Badooria ...	12	20	5
4. Baidyabatty ...	12	81	6.3
5. Balasore ...	18	10	5.8
6. Bali ...	18	19	11.7
7. Bankoora ...	12	22	6.3
8. Bansberia ...	9	10	Not received.
9. Baranagore ...	21	25	14
10. Baraset ...	21	16	6
11. Barh ...	9	11	5
12. Baripore ...	9	15	5
13. Barisal ...	15	22	9.6
14. Bussirhat ...	15	5	9
15. Bazitpore ...	9	15	3.8
16. Boernagore ...	12	14	6.7
17. Bchar ...	12	15	6
18. Berhampore ...	25	15	10.6
19. Bettiah ...	12	11	5
20. Bhabuah ...	12	3	2
21. Bhagulpore ...	21	20	9.5
22. Bhudressur ...	12	16	Not received.
23. Bishenpore ...	12	34	7.2
24. Bogra ...	18	17	8.8
25. Bralmenberiah ...	12	29	7
26. Burdwan ...	21	23	9.8
27. Buxar ...	12	7	6
28. Chaibassa ...	12	Not received.	Not received.
29. Chanduria ...	12	18	5.5
30. Chattrra ...	15	14	8.8
31. Chittagong ...	18	8	10.7
32. Chogda ...	12	16	7.4
33. Chunderkona ...	12	20	8.9
34. Chupra ...	18	15	7
35. Colgong ...	11	12	5
36. Comillah ...	18	16	6.5
37. Coomerkhali ...	15	15	7.4
38. Cox's Bazar ...	13	11	6.6
39. Culna ...	15	21	9.1
40. Cuttack ...	18	16	7.9
41. Cutwa ...	12	18	4.9
42. Dacca ...	21	12	10.1
43. Dainhat ...	12	16	8.6
44. Darjeeling ...	25	20	10.5
45. Daudnagore ...	12	10	9
46. Debbhatta ...	12	17	5
47. Deoghur ...	15	15	8.9
48. Dinagopore ...	15	13	7
49. Dumraon ...	9	14	9
50. Durbhanga ...	21	17	7
51. English Bazar ...	18	17	6.6
52. Furreedpore ...	18	18	9.6
53. Ghattal ...	15	34	7.3
54. Goalundo ...	15	18	6.7
55. Goverdanga ...	9	12	5
56. Gya ...	24	16	16
57. Hajeeopore ...	12	15	5
58. Huzaribagh ...	15	13	8.8
59. Hooghly and Chinsurah ...	18	17	11.4
60. Howrah ...	30	25	19.1
61. Jamalpore in Mymensing ...	15	19	7
62. Jamalpore in Monghyr ...	18	12	7.1
63. Jamui ...	12	21	6.7
64. Jajpur ...	12	8	9
65. Jehanabad ...	10	22	Not received.
66. Jessore ...	18	25	9
67. Jhalokati ...	9	10	5.4

Names of Municipalities.		Total number of Commrs.	Number of meetings.	Average attendance of the Commissioners at each meeting.
68.	Joynagore ...	12	16	9
69.	Jugdiapore ...	9	4	4
70.	Julpigore ...	12	21	5
71.	Jungipore ...	24	21	10
72.	Kandi ...	10	15	6.5
73.	Kendraparah ...	12	10	7.2
74.	Khirpai ...	9	19	Not received.
75.	Khoolna ...	15	11	7
76.	Kishoregunge ...	15	26	6.6
77.	Kotechandpore ...	9	11	5.7
78.	Kotrung ...	9	12	Not received.
79.	Krishnaghur ...	21	23	9.7
80.	Kurseong ...	12	13	4.9
81.	Kushtea ...	15	18	6.4
82.	Lalbagh ...	18	15	7.1
83.	Lallgunge ...	10	12	5
84.	Madaripore ...	12	24	9
85.	Madhubani ...	15	11	8
86.	Meherpore ...	9	11	5.7
87.	Midnapore ...	18	14	10.1
88.	Moreshpore ...	15	12	8
89.	Monghyr ...	18	17	10
90.	Motihari ...	12	12	6
91.	Mozufforpore ...	18	12	9
92.	Mukttagacha ...	9	18	4.4
93.	Naihaty ...	21	11	6
94.	Nalehatti ...	9	13	5.2
95.	Naraingunge ...	12	18	5.6
96.	Nasirabad ...	18	14	7.7
97.	Nattore ...	18	20	10.1
98.	Netrokona ...	16	4	12.2
99.	Nonkhally ...	12	16	6.2
100.	North Barrackpore ...	18	Not received.	Not received.
101.	North Dum-Dum ...	9	17	5
102.	Nudda ...	12	14	7
103.	Old Maldah ...	12	13	5.8
104.	Patna ...	30	14	11
105.	Perozopore ...	10	12	4.1
106.	Pooree ...	...	21	7.4
107.	Pubna ...	18	13	10.7
108.	Purneah ...	18	10	6.9
109.	Purulia ...	18	14	6.8
110.	Rajpore ...	18	19	13
111.	Ramjibunpore ...	9	16	Not received.
112.	Rampore Beaulah ...	21	24	11.9
113.	Ranaghat ...	18	16	7.9
114.	Ranchi ...	12	16	6.5
115.	Raneegunge ...	12	15	7.9
116.	Revilgunge ...	12	11	4
117.	Roserah ...	14	17	7
118.	Rungpore ...	18	11	9.3
119.	Subohgunge ...	9	17	4.7
120.	Santipore ...	24	28	12.7
121.	Sassoram ...	21	9	11
122.	Satkhira ...	12	28	7.8
123.	Serajgunge ...	18	13	8.1
124.	Serampong ...	18	14	Not received.
125.	Sewan ...	9	12	5
126.	Sheropore in Dogra ...	12	20	5.7
127.	Sheropore in Mymensingh ...	12	18	5
128.	Sitanarhee ...	11	12	7
129.	Sonamukhi ...	9	16	6.3
130.	Soory ...	16	8	8.3
131.	South Barrackpore... ..	18	26	12.4
132.	South Dum-Dum ...	9	13	5.5
133.	South Suburban ...	21	11	12
134.	Suburbs of Calcutta ...	30	33	11.8
135.	Taki ...	9	12	5
136.	Tekari ...	12	21	5
137.	Tumlook ...	12	18	Not received.
138.	Utterparah ...	12	18	8

APPENDIX D.

Statement showing the names of Municipalities in which Ward Committees have been appointed and the powers which have been delegated to them.

NAMES OF MUNICIPALITIES.	Number of Ward Committees appointed.	Powers entrusted to the Committee under section 53 of Act LII (B.C.) of 1894.
1. Barisal	Not stated.	In this Municipality the Ward Committees were vested with the powers of revising the tax on persons and the latrine-tax levied under sections 87 and 322 of the Act, respectively.
2. Bishanpore	6	The work of assessment, the inspection of the conservancy of the town, the supervision of road repairs, and of the registration of births and deaths. The Commissioner of the Division remarked that the scheme did not work satisfactorily, as very little real work was done by the members.
3. Brahmenberiah	4	Nothing was said in the Commissioner's report about the powers delegated to these Committees, but it was stated that they generally worked well.
4. Chupra	4	To revise the valuation and assessment of holdings and the list of tax-payers.
5. Dinagapore	5	Exercised powers under sections 93, 140, 175 (paragraph 2), 180, 181 (subject to the approval of the Commissioners), 190, 191, 192, 193, 195, 197, 198, and 200 to 211.
6. Jamalpore	Not stated.	To assess taxes, enquire into petitions of objections, and report on the sanitary condition and wants of the town.
7. Julpigoree	6	No power under section 53 of the Act was delegated to the Ward Committees in Julpigoree. They only assist the Vice-Chairman, when called upon to do so, by expressing their opinion after personal enquiry on petitions for reduction or remission of taxes.
8. Midnapore	6	<p>The Midnapore Municipality was divided into six wards, to each of which a committee was appointed and vested with powers under sections 191, 192, 193, 195, 199, 200, 202, 207, 208, 209, 210, 211, 212, 224, 225, 230, 231, and 251 of the Act. The Committees had also charge of the following works within their respective wards:—</p> <ol style="list-style-type: none"> (1) Supervision of conservancy and sanitary arrangements. (2) Testing the correctness of the registration of births and deaths. (3) Reporting upon applications for the reduction or remission of taxes, and for the construction of houses and culverts. <p>The Commissioner reported that the Committees did much for the improvement of their respective wards.</p>

NAMES OF MUNICIPALITIES.	Number of Ward Committees appointed.	Powers entrusted to the Committees under section 5 of Act III (B.O.) of 1884.
9. Nasirabad ...	Not stated.	The Committees were vested with powers under sections 191, 195, 202, 204, 208, 210, 224, 225, 230, and 231. They were also empowered to issue such notices under the existing bye-laws of the Municipality as are not required to be issued by the Commissioners at a meeting.
10. Rampore Beaulah ...	7	To revise assessments and report on petitions of objections against assessments.
11. Bunglepore ...	3	To report after enquiry on petitions relating to remission or reduction of taxes, to assess new holdings, and to verify the lists of deceased and absconded rate-payers submitted by the tax-collector from time to time.
12. Patna ...	6	The following powers were delegated to the Ward Committees in Patna:— (a) Powers, subject to the approval of the Chairman, to appoint, fine and dismiss municipal servants attached to lighting, watering and conservancy establishments in the several wards. (b) To receive and pass final orders on petitions under sections 232, 237, and 261 of the Act.
13. Serajgunge ...	4	The duties of the Ward Committees in Serajgunge were confined to the registration of births and deaths only, which they were reported to have conducted satisfactorily.
14. Serampore ...	4	The following powers were delegated to these Committees:— (1) To assess holdings; (2) To enquire into and report on any matter referred to them by any of the Local Municipal Commissioners; and (3) To look after the work of the municipal coolies and carters.
15. Sherepore ...	Not stated.	The Ward Committees were entrusted with the powers of assessing taxes in their respective wards.
16. Suburban ...	6	Representations regarding excessive taxation, requisitions for lights and watering of roads, petitions for permission to construct privies, complaints about nuisances and defective drainage, were referred to the Ward Committees. It was reported that the Committees made themselves specially useful in recommending and seeing to the metal-ling of new roads and supervising the repairing of old roads, preventing encroachments on roads and drains, and in otherwise looking after the general improvement of the town. The members of the Ward Committees gave much of their time to the work of the Municipality,

NAMES OF MUNICIPALITIES.

Number of
Ward Com-
mittees ap-
pointed.

Powers entrusted to the Committees under section 53
of Act III (S.G.) of 1894.

and acted as Honorary Superintendents and Overseers of their respective wards.

In the Municipalities of Baranagore, South Barrackpore, Naihati, and Joynagore Ward Committees were appointed for the purpose of revising assessments.

In no other Municipalities in this division were Ward Committees appointed with independent powers.

In the Bhagulpore, Orissa and Chota Nagpore Divisions there were no Ward Committees appointed in any of the Municipalities.

APPENDIX E.

Statement showing the mode of assessment in vogue in each Municipality in Bengal, the rate at which the tax on holdings or on persons is levied, and the result of any revision of assessment made during the year 1886-87.

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
1. Arrah	Tax on persons ...	Levied according to circumstances and property of assesses.	Rs. 627 0 0		The proposal for the abolition of the Amersoin Municipality is still under consideration.
2. Assensole ... ..	.....	.....	.....	.....
3. Baduria	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.			
4. Balidabati	Tax on persons ...	According to circumstances.			
5. Balasore	Tax upon persons ...	According to circumstances and property. Selected officers paid a percentage of 12 shins on their pay. 7½ per cent.	Rs. 570 0 0		
6. Ball	Tax on holdings ...	The tax is levied according to circumstances and property of the tax-payers within the Municipality.			
7. Bankura	Tax on persons ...	According to circumstances.			
8. Bansbariah	Tax on persons ...	According to circumstances.			
9. Barasagore	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.	„ 3,400 5		
10. Barasat	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.			
11. Barh	Tax on persons ...	Levied according to circumstances and property of assesses.	„ 181 0 0		
12. Barripore	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.	„ 5 0 0		
13. Bursial	Tax on persons ...	Levied according to circumstances and property of the assesses.			
14. Busiriat	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but was generally levied at 1 per cent. upon the income of the assesses.			
15. Hazitpore	Tax on persons ...	Levied according to circumstances and property of the assesses.			
16. Birnagore	Tax on persons ...	No fixed rate. Levied according to circumstances of assesses, generally at 1 per cent. on income.	.....	Rs. 60 0 0	
17. Behar	Tax on persons ...	Levied according to circumstances and property of assesses.			
18. Berhampore	Tax on persons ...	No fixed rate. Levied according to circumstances of assesses, generally at 1 per cent. on income.			
19. Bettiah	Tax on persons ...	Levied according to circumstances and property of assesses.			
20. Bhabnah	Tax on persons ...	Levied according to circumstances and property of assesses.			
21. Bhagulpore	Tax on holdings ...	At 8 per cent. latrine tax at Rs. 3 per cent.			
22. Bhuddesour	Tax on persons ...	According to circumstances.			
23. Bishnupore	Tax on persons ...	The tax is levied according to circumstances and property of the tax-payers within the Municipality.			

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
26. Bors	Tax on persons occupying holdings according to their circumstances and property.	At 4 per cent. per annum.			
25. Brahmanbariah ...	Tax upon persons ...	Levied according to the circumstances and property of the assesses.	.....	Rs 167 7 0	The Government buildings were assessed according to their annual valuation.
26. Burdwan	Tax on holdings ...	7½ per cent.			
27. Buxar	Tax on persons ...	Levied according to circumstances and property of assesses.			
28. Chaitanya	Tax upon persons ...	At 4 pice in the rupee on incomes.	.....	.....	Revised assessment came into force in 1886-87. Result not reported.
29. Chanduria	Tax on persons ...	No fixed rate. Levied according to circumstances of assesses, generally at 1 per cent. on income.	.....	
30. Chattri	Tax upon persons ...	At 1 per cent. on income.			
31. Chittagong Town ...	Tax on holdings ...	At 7½ per cent. ...			The Government buildings were assessed according to their annual valuation.
32. Choudah	Tax on persons ...	.....	Rs. 108 12 0		
33. Chunderkona	Tax on persons ...	According to circumstances and property.	.. 20 12 0		
34. Chupra	Tax on holdings ...	7½ per cent. ...	.....		Revision of assessment was made in some cases, and some new assessments were made resulting in an increase of Rs. 177 in the income.
35. Colgong	Tax on persons ...	According to circumstances and property.			
36. Comillah	Tax upon persons ...	Levied according to circumstances and property of the assesses.	Rs. 271 12 0		The Government buildings were assessed according to their annual valuation.
37. Coomerkhali	Tax on persons ...	No fixed rate. Levied according to circumstances of assesses, generally at 1 per cent. on income.			
38. Cox's Bazar	Tax upon persons ...	Levied according to circumstances and property of the assesses.	.....		The Government buildings were assessed according to their annual valuation.
39. Culna	Tax on persons ...	According to circumstances.			
40. Cuttack	Tax upon persons ...	Levied at 1 per cent. upon the estimated income of the assesses according to his circumstances and property.			
41. Cutwa	Tax on persons ...	According to circumstances.			
42. Dacca	Tax on holdings ...	At 8 per cent. on annual value of holdings.	.....	.....	A revision of assessment was made during the year in the municipality of Dacca. The result is not yet known, but it is reported that there will be an increase of 20 per cent. in the income.
43. Dainhat	Tax on persons ...	According to circumstances.			
44. Darjeeling	Tax on annual value of holdings.	At 7½ on holdings and a water-rate at 3 per cent. The scale of fees for occupying latrines varies according to the valuation of holdings from Rs. 1-6 to Rs. 12 per annum.	.....	.....	In Darjeeling the houses in the European quarters, which are mostly left on hire, are generally assessed on their actual rental; the houses in the native quarters which, as a rule, are occupied by their owners, are assessed at the rental they would probably fetch if let. The houses at Jorahanglaw and Ghoomphar, Bhootia Basti, Northgate, and at all out-of-the-way places, are assessed at a certain scale of rates fixed for every 100 square feet of ground area occupied, and according to description, position and locality.
45. Daudnagar	Tax on persons ...	Levied according to circumstances and property of assesses.	.....	.....	The average rate at which the tax is levied does not exceed 2 per cent. of the income.
46. Debbhatta	Tax on persons ...	No fixed rate. Levied according to circumstances of assesses, generally at 1 per cent. on income.	.....	
47. Deoghur	Tax upon persons ...	According to circumstances.	.....	
48. Dinapore	Tax on persons occupying holdings according to their circumstances and property.	From Rs. 1-6 to Rs. 7 per annum.			
49. Dunraon	Tax on persons ...	Levied according to circumstances and property of assesses.			
50. Durbhanga	Tax on holdings ...	7½ per cent.			

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.		
			Increase in income.	Decrease in income.			
81. English Bazar ...	Tax upon persons ...	At 8 annas per cent. per annum upon income.	Ra. 400 0 0				
82. Farrodpore ...	Tax on persons ...	Levied according to circumstances and property of the assessors.					
83. Ghatal ...	Tax on persons ...	According to circumstances and property.					
84. Gostundo ...	Tax on persons ...	Levied according to circumstances and property of the assessors.					
85. Gobardanga ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.	Ra. 270 0 0		For the purpose of assessment the town of Hazaribagh is divided into five blocks. In each block two Commissioners make house-to-house enquiries and fix the assessment of each rate-payer. The tax is levied at the fixed rate of 6 per cent. per annum on income.		
86. Gya ...	Tax on holdings ...	7½ per cent.					
87. Hajepore ...	Tax on holdings ...	7½ per cent.					
88. Hazaribagh ...	Tax upon persons ...	According to circumstances and property. Salaried officers paid a percentage of 12 annas on their pay.					
89. Hoochly and Chinnah ...	Tax on holdings ...	6½ per cent.			In Howrah the revision made in the previous year took effect from 1st April 1896.		
90. Howrah ...	House rate ...	7½ per cent. on value of holdings.					
91. Jamalpore in Mysnasingh ...	Tax on persons ...	Levied according to circumstances and property of the assessors.					
92. Jamalpore in Monohy ...	Tax on holdings ...	At 7 per cent.					
93. Jalpore ...	Tax upon persons ...	Levied at 1 per cent. upon the estimated income of the assessors according to the circumstances and property.	Ra. 177 15 9		In Jalpore a latrine-tax at the rate of 5 per cent. on the value of holdings was levied from 1st October last.		
94. Jesore ...	Tax on holdings ...	7½ per cent.	Ra. 1,453 7 0				
95. Jhalokati ...	Tax on persons ...	Levied according to circumstances and property of the assessors.					
96. Joyugore ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.					
97. Jugdishpore ...	Tax on persons ...	Levied according to circumstances and property of assessors.					
98. Jalpore ...	Tax on persons ...	From 8 paise to Ra. 7 per annum.					
99. Jungipore ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessors, generally at 1 per cent. on income.					
100. Kandi ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessors, generally at 1 per cent. on income.	Ra. 227 0 0				
101. Kundrapara ...	Tax upon persons ...	Levied at 1 per cent. upon the estimated income of the assessors according to the circumstances and property.					
102. Khiprai ...	Tax on persons ...	According to circumstances and property.					
103. Khulna ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessors, generally at 1 per cent. on income.					
104. Kishoreganj ...	Tax on persons ...	Levied according to circumstances and property of the assessors.					
105. Kutochandpore ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessors, generally at 1 per cent. on income.					
106. Kotrung ...	Tax on persons ...	According to circumstances.					
107. Krishnagar ...	Tax on holdings ...	6 per cent.					
108. Kuraong ...	Tax on annual value of holdings.	7½ per cent.					
109. Kushtia ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessors, generally at 1 per cent. on income.					

Names of Municipalities.	Mode of assessment in vogue.	Rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
80. Lalugh	Tax on persons	No fixed rate. Levied according to circumstance of assesses, generally at 1 per cent. on income.	Rs. 904 0 0		
81. Lalgunce	Tax on holdings	74 per cent.			
82. Madaripore	Tax on persons	Levied according to circumstances and property of the assesses.			
83. Madhubani	Tax on persons	12 annas per cent.	Rs. 428 0 0		Assessment not revised, but new assessment made on account of the extension of the municipal limits.
84. Madaripore	Tax on persons	No fixed rate. Levied according to circumstance of assesses, generally at 1 per cent. on income.			
85. Midnapore	Tax on holdings	74 per cent.		Rs. 430 0 0	
86. Muharpore	Tax on persons	No fixed rate. Levied according to circumstance of assesses, generally at 1 per cent. on income.			
87. Monshyr	Tax on holdings	At 8 per cent. a tribute-tax at Rs. 3-2 per cent.		Rs. 845 0 0	
88. Motihari	Tax on persons	Levied according to circumstances and property of assesses.			Assessment revised, result not reported.
89. Morufferpore	Tax on holdings	74 per cent.	Rs. 5,179 0 0		
90. Muktagachia	Tax on persons	Levied according to circumstances and property of the assesses.			
91. Nuhati	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.			
92. Kachiti	Tax on persons	Levied according to circumstances and property of the assesses.			
93. Narangunge	Tax on holdings	At 8 per cent. on annual value of holdings.			
94. Narkono	Tax on persons occupying holdings according to their circumstances and property.	From Rs. 1 to Rs. 84 per annum.			
95. Nasirabad	Tax on persons	Levied according to circumstances and property of the assesses.	Rs. 300 0 0		
96. Netrakona	Tax on persons	Levied according to circumstances and property of the assesses.			
97. Nonkhal	Tax upon persons		Rs. 270 0 0		The Government buildings were assessed according to their annual valuation.
98. North Barrackpore	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.			
99. North Dum-Dum	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.	Rs. 156 0 0		
100. Nudda	Tax on persons	No fixed rate. Levied according to circumstance of assesses, generally at 1 per cent. on income.	Rs. 85 11 0		
101. Old Malda	Tax upon persons	According to circumstances.			
102. Patna	Tax on holdings	74 per cent.			Assessment being revised, result not yet known. It is hoped there will be some increase in income.
103. Perseopore	Tax on persons	Levied according to circumstances and property of the assesses.			
104. Pooree	Tax on holding	At 74 per cent.			
105. Purnia	Tax on persons occupying holdings according to their circumstances and property.	At 8 annas per cent. on income.			In Purnia the latrine tax was levied during the year on the sum of holdings at the rate of one anna in the rupee.
106. Purulia	Tax upon persons	According to circumstances.	Rs. 909 13 8		

* The rates of assessment are given below —
On incomes of—

On incomes of—	Rate of tax per rupee.
Rs. 95 to Rs. 100	2 pias.
Rs. 101 to Rs. 900	12 "
Rs. 901 to Rs. 1,500	12 "
Rs. 1,501 to Rs. 6,000	14 "
Rs. 6,001 to Rs. 12,000	3 "
Rs. 12,001 to Rs. 1,00,000	8 "
Rs. 1,00,001 to Rs. 5,00,000	9 "

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
107. Purneah	Tax on holdings ...	At 6 per cent. on houses, and 5½ per cent. on lands.	Rs. 400 0 0		
108. Rajpore	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			
109. Ramjibunpore ...	Tax on persons ...	According to circumstances and property.			
110. Rampore Beaulah ...	Tax on persons occupying holdings according to their circumstances and property.	As tax is per cent. on income.			In Rampore Beaulah and Mattore the latrine tax is also levied.
111. Ranaghat	Tax on holdings ...	6½ per cent.	Rs. 220 4 0		
112. Rancegunge	Tax on holdings ...	7 per cent.	210 0 0		
113. Ranchi	Tax upon persons ...	According to circumstances.			
114. Ravilunge	Tax on holdings ...	7½ per cent.			In Rancegunge the substitution of a tax on holdings for the tax upon persons was made from 1st July 1904. Revision of assessment was made at the close of the official year to take effect from 1st April 1907. It shows a falling off in the income from house-tax. Assessment revised, resulting in some increase in the income.
115. Roerah	Tax on persons ...	Levied according to circumstances and property of assessors.			
116. Rungpore	Tax on persons occupying holdings according to their circumstances and property.	No fixed rate.			
117. Sahabgunge	Tax on holdings ...	At 5½ per cent.; latrine tax at Rs. 1-6 per cent.			
118. Santipore	Tax on holdings ...	6½ per cent.			
119. Sasaram	Tax on persons ...	Levied according to circumstances and property of assessors.			
120. Sakthim	Tax on persons ...	No fixed rate. Levied according to circumstances of assessors, generally at 1 per cent. on income.		Rs. 75 5 5	
121. Satalgunge	Tax on persons occupying holdings according to their circumstances and property.	At 8 annas per cent. on income.			
122. Serampore	Tax on holding ...	7½ per cent.			In Serampore the existing assessment was revised by the Ward Committee for the next three years. As the revised assessment came into force after the close of the year, the result was not known.
123. Sewan	Tax on holdings ...	7 per cent.			
124. Sherepore in Bogra ...	Tax on persons occupying holdings according to their circumstances and property.	At 1 piee per rupee on income.			
125. Sherepore in Mymensingh.	Tax on persons ...	Levied according to circumstances and property of the assessors.		Rs. 230 0 0	
126. Sitamarhi	Tax on persons ...	Levied according to circumstances and property of assessors.			
127. Soory	Tax on persons ...	The tax is levied according to circumstances and property of the tax-payers within the Municipality.			
128. South Barrackpore ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.	Rs. 404 0 0		
129. South Dum-Dum ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			
130. South Suburban ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			
131. Suburbs of Calcutta ...	Tax on holdings ...	7½ per cent.	9,200 0 0	245 7 0	
132. Taki	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			
133. Tokari	Tax on holdings ...	7½ per cent.			
134. Tumlook	Tax on persons ...	According to circumstances and property.			In Tumlook the assessment was revised during the year, but the result of revision was not known when the year closed.
135. Uttarpara	Tax on holdings ...	7½ per cent.			

Abstract statement of the Income of the municipalities in Bengal during 1886-87.

[illegible]

APPENDIX H.

Statement showing the grants made to municipalities during the year 1886-87 from Local or Provincial Funds.

NAMES OF MUNICIPALITIES.	Amount of grants.	Purpose for which the grant was given.
	Rs.	
1. Dali	5,000	Granted by Government for the acquisition of certain plots of land adjoining the Rivers Thompson School in that town, on condition that the Municipal Commissioners would pay the balance required for the acquisition from their own funds and local subscriptions. The entire cost of the acquisition having been fixed at Rs. 9,488-5-2, the Municipality paid the balance of Rs. 4,488-4-2.
2. Burdwan	900	The Municipal Commissioners received the two sums respectively from Government for the maintenance of one higher class and one middle class English school within the town.
3. Cuttack	220	
	200	This grant was made to the Municipality from the Cuttack Khas Mehal Fund for the purpose of making improvements in the town for the benefit of the khas mehal tenants. The amount was not credited to the Municipal Fund until after the close of the year.
4. Darjeeling	7,634	This amount consists of the following items :— Rs. 6,484, the fixed annual grant from the provincial revenues, for the maintenance of certain roads lying within municipal limits. „ 1,050, from the Darjeeling Improvement Fund, for the liquidation of the Cooch Behar loan and for the working of the Porters' and Dandewallas' Act V (B.C.) of 1883.
5. Deoghur	210	Granted by the Lodging-house Committee for the purpose of conservancy.
6. Gaya	10,151	Granted from the Lodging-house Fund to meet the expenditure incurred in constructing the new Pilgrim Hospital and in the repair of roads.
7. Lalbagh	3,800	Granted from the provincial funds on behalf of the Nizamut for the conservancy of the city.
8. Midnapore	156	This amount represents the total of a monthly grant of Rs. 13 received by the Municipal Commissioners for the maintenance of the Hindu Girls' School within that town.
9. P. orce	4,772	Contributed from the P. orce Lodging-house Fund for the following purposes :— <div style="text-align: right;">Rs.</div> <div style="text-align: right;">Conservancy and medical charges .. 4,366</div> <div style="text-align: right;">Construction of quarters for the Civil Hospital Assistant .. 300</div> <div style="text-align: right;">Charge for numbering houses within the town .. 106</div> <div style="text-align: right;">Total .. 4,772</div>
10. Rampore Beaulen... ..	700	Granted from the Promotha Nath Roy Fund to meet a part of the expenditure for maintaining the local charitable dispensary.
11. Santipore	800	Granted from the provincial funds for the construction of the Thompson Hall.

APPENDIX I.

Statement showing the results of vaccine operations carried on during the year 1886-87 in the Municipalities in Bengal.

No.	NAMES OF MUNICIPALITIES.	Number of vaccinators employed.	Number of persons vaccinated.	Cost incurred by the Municipalities.	REMARKS.
1	Arrah	{ 1 for one year ... 1 for five months ... }	.....	Rs. 170.	
2	Asansol ... ..	.....	.....	.....
3	Bachura	1 for two months ...	.....	Rs. 10 per mensem.	
4	Baidyabati	1	341	Rs. 4 per mensem ...	A reward of one anna for every successful case was given to the vaccinator.
5	Balasore	1 vaccinator ...	1,044	.....	The work of the vaccinator in Ball was supervised by an Inspector from Howrah, whose travelling charges, amounting to Rs. 2 per mensem, was paid by the Commissioners.
6	Ball	1	335	Rs. 10 per mensem ...	
7	Bankura	1	610	Rs. 10 per mensem.	
8	Banshetia	1 for four months ...	.....	Rs. 12 per mensem.	
9	Bara-nagore	{ 1 for 12 months ... 1 for six months ... }	.....	.....
10	Barnout	1 for six months ...	.....	.....
11	Barh	1 vaccinator from November 1886 to March 1887.	.....	.....
12	Barripara	1 for four months ...	.....	.....
13	Baruni	Temporary vaccinators were employed during the past vaccinating season.	.....	.....
14	Buxar	1 for three months ...	436	.....	At this place a licensed vaccinator was appointed, who was paid at the rate of 2 annas for every successful case. The Act is said to have been worked rather leniently.
15	Buxar ... ..	.....	.....	.....
16	Beenagore	1 for two months ...	.....	.....
17	Bohar	2 licensed vaccinators for three months and 1 paid vaccinator.	.....	.....
18	Berhampore	2 ... ..	.....	Annual Rs. 237-2-0. cost	
19	Bettiah	1	61	.....
20	Bilaliali	1 for four months ...	.....	Rs. 38.	
21	Bhagulpore	{ permanent vaccinator. 2 extra vaccinators }	.....	.....
22	Bhaddeswar	1	110	Rs. 10 per mensem.	
23	Bishnupore	1 ... ..	.....	Rs. 10 per mensem.	
24	Bogra	1 for 12 months ...	.....	.....	The vaccinations were paid by fees at the rate of 2 annas for each successful case.
25	Brahmunbaria*	3 licensed vaccinators for five months.	833	.....
26	Burdwan	1	1,124	Rs. 14 per mensem.	
27	Buxar	1 for five months ...	.....	Rs. 70.	
28	Chalabusa	1 from 9th October 1886 to 26th February 1887.	197	Rs. 6 per mensem.	
29	Chanderkoma	1 for two months ...	502	Rs. 12 per mensem.	
30	Chattia	{ 1 permanent vaccinator. 1 temporary vaccinator for two months }	164	Rs. 8 per mensem ...	The people are said to be averse to the measure.
31	Chowdah	1 for two months ...	.....	.....
32	Chittagong	2 during vaccine season.	281	.....
33	Chanduria ... ..	.....	.....	.....
34	Chupra*	A paid vaccine establishment was employed throughout the year.	606	.....
35	Colgong	1 temporary vaccinator.	.....	.....
36	Cumtali	1 for six months ...	547	Rs. 10 per mensem.	
37	Cumtali	1 for three months ...	.....	Rs. 85 during the year.	
38	Cutwa	1	732	Rs. 608-0.	
39	Cuttack	1 head vaccinator ...	.....	.....
40	Cutwa	4 vaccinators ...	423	Rs. 10 per mensem.	
41	Dacca	1 jointly Vaccination carried out by an establishment under the Civil Surgeon.	.....	Rs. 270.	
42	Danhat	1 jointly	423	Rs. 10 per mensem.	
43	Darjeling	1 for 12 months ...	.....	.....
44	Daudnagar*	1 for three months ...	38	Rs. 6 per mensem ...	The inhabitants of this town do not appreciate vaccination, and are very unwilling to have their children vaccinated.
45	Debbatia	1 from 6th November 1886 to 10th January 1887.	.....	.....
46	Deoghur	1 temporary vaccinator.	.....	.....
47	Dinapore	1 from January to March 1887.	.....	.....
48	Dumraon	1 for six months ...	.....	Rs. 65.	
49	Durbhanga	5 paid by Municipality at Rs. 10 per mensem, and 1 by the Durbhanga Raj.	5,713	.....
50	English Bazar	1 vaccinator ... ..	.....	.....
51	Farrukpore	1 licensed vaccinator ...	.....	.....
52	Ghatal	1 during the cold season.	.....	.....	The compounder of the charitable dispensary also works as a vaccinator in addition to his other duties.

* The Compulsory Vaccination Act was in force except in the municipalities marked with an asterisk.

No.	NAMES OF MUNICIPALITIES.	Number of vaccinators employed.	Number of persons vaccinated.	Cost incurred by the Municipality.	REMARKS.
53	Golando	1 from November 1887.	.....	Ra. 10 per mensem.	
54	Gobardanga	1 for two months ...	.....	.....
55	Gya	1 permanent vaccinator on Ra. 8 per mensem, and 2 from 1st October 1886 to 31st March 1887, on Ra. 10 each per mensem, and 2 more on Ra. 3 each for six months.	2,805	.....	There were 1,130 cases sent up to the Magistrate for prosecution, out of which only nine were prosecuted. The others were warned by notice to have their children vaccinated within a certain fixed time.
56	Hajipore*	1 for five and-a-half months.	189	Ra. 10 per mensem.	
57	Hasaribagh	1 vaccinator ...	482	Ra. 8 per mensem ...	The people dislike the measure. Two persons were convicted and punished under section 37 of the Vaccination Act.
58	Hooghly and Chinsurah	2	937	.....
59	Hovrah	1 h e a d-vaccinator } 3 ordinary vaccinators.	3,741	{ Ra. 15 per mensem. Ra. 10 each p-r mensem.	The town was well protected, and there was no small-pox.
60	Jamulpore in Mymensingh.	1 licensed vaccinator for five months from November 1886.	.....	Ra. 10 per mensem.	
61	Jamulpore in Mowhry Janmud	2 vaccinators ...	.....	.....
62	Jamulpore	1 temporary vaccinator.	.....	.....
63	Jajpore	No establishment ...	21	.....	The work was done by the Civil Hospital Assistant.
64	Jehanabad*	1	135	.....	The vaccinator was paid by fees, which he was authorised to levy at the rate of annas 2 for each operation.
65	Jessore	1 ... ..	.....	Ra. 10 per mensem.	
66	Jhalokuti	1 ... ..	.....	.....
67	Jogajoga	1 for three months ...	.....	.....
68	Jugchulpore*	1 for six months ...	.....	Ra. 60.	
69	Julpore	1 from 15th December 1886 to end of March 1887.	.....	.....
70	Jungpore	1 ... ..	.....	Ra. 10 per mensem.	
71	Kanch	1 ... ..	.....	.....	The vaccinator was paid at the rate of 2 annas per head.
72	Kondrapur	No establishment ...	71	Ra. 12 per mensem.	
73	Kurigram	1 for one month ...	.....	Ra. 10 per mensem.	
74	Kurigram	1 for three months ...	208	.....	At this place a licensed vaccinator was appointed, who was paid at the rate of 4 annas, for every successful case.
75	Kishoreganj ... ..	.....	.....	.....
76	Kotechandpore	1 ... ..	.....	Ra. 10 per mensem.	
77	Kotrung	1	117	Ra. 6.	
78	Krishnamangar	1 ... ..	.....	Ra. 12.	
79	Kurseong	1 for October and November 1887.	.....	.....
80	Kushtia	1 for two months ...	.....	.....
81	Lalbagh	4 ... ..	.....	Annual Rs. 372-3-3. Ra. 51-3	
82	Lakungo	1 for five and-a-half months.	165	.....
83	Maduripore	1 licensed vaccinator	.....	.....
84	Madhubani*	1 for six months ...	1,641	Ra. 10 per mensem.	
85	Melchorpore	1 for two or three months every year.	.....	.....
86	Midnapore	1	741	.....
87	Mohuri	1 inspector ...	.....	.....
88	Mohuri	3 vaccinators ...	.....	.....
89	Moulvibazar	1 for six months ...	.....	Ra. 10 per mensem.	
90	Moulvibazar	4 for six months ...	.....	At Ra. 10 per mensem each.	
91	Muktazach	2 for six months ...	.....	.....
92	Nailati	1 for six months ...	.....	.....
93	Narainchurno	1 for six months ...	.....	Ra. 10 per mensem.	
94	Natona	1 from January to March 1887.	.....	.....
95	Nasirabad ... ..	.....	.....	.....	No establishment was entertained for vaccination, but the municipality paid Rs. 37-3-9 in the charitable dispensary dresser, who worked under the supervision of the Civil Surgeon.
96	Nokhul*	1 for six months ...	.....	Ra. 10 per mensem.	
97	North Baranpore	1 for six months ...	.....	.....
98	North Dum-Dum	1 for two months ...	.....	.....
99	Nuddea ... ..	.....	.....	.....	No regular vaccination establishment was entertained. Vaccinators were employed temporarily each season according to necessity.
100	Old Maldah*	1 temporary vaccinator.	.....	.....
101	Patna	12 vaccinators and 1 inspector.	4,423	.....
102	Porcupore	Temporary vaccinators were employed during the past vaccination season.	.....	.....
103	Porcupore	1 for six months ...	309	Ra. 10 per mensem.	
104	Porcupore	1 for 12 months ...	.....	.....
105	Porcupore	1 for the whole year.	.....	Ra. 10 per mensem.	
106	Porcupore*	1 vaccinator ...	.....	.....
107	Rajpore	1 for five months ...	.....	.....
108	Ramchandrapore	1 for one month ...	84	Ra. 12 per mensem.	
109	Rampore Bawalah	1 for 12 months ...	.....	.....
110	Ranachut	1 for three months ...	.....	Ra. 12 per mensem.	
111	Ranachut	1 for six months ...	404	Ra. 12 per mensem.	
112	Ranachut	1 for six months ...	.....	Ra. 10 per mensem.	
113	Ranachut	1 for six months ...	.....	.....
114	Ranachut	1 during the year ...	418	.....
115	Ranachut	2 during vacuum season.	327	Ra. 40	

* The Compulsory Vaccination Act was in force except in the municipalities marked with an asterisk.

No.	NAMES OF MUNICIPALITIES.	Number of vaccinators employed.	Number of persons vaccinated.	Cost incurred by the Municipalities.	REMARKS.
116	Shahelgarh ...	1 vaccinator ...	.....	.....
117	Saifpur ...	1 for five months...	...	...
118	Saonani ...	1 for one year ...	.....	Rs. 120	
119	Sarkhan ...	1 for three months	.....	Rs. 10 per mensem.	
120	Sorajunge ...	1 from last week of October 1896 to March 1897.	.....	.....
121	Sorampore ...	2 ...	939	Rs. 240 per annum.	
122	Sowra ...	.....	.....	.....
123	Sheepore in Bogra	1 for three months	.....	.....
124	Sheepore in Mymensingh.	..	.....	.....	At this place a licensed vaccinator was appointed, who was paid at the rate of anna 1-6, for every successful case.
125	Shamuchi* ...	1 for six months .	...	Rs. 10 per mensem.	
126	Shanmukhi* ..	1 in each district	.....	Rs. 11.	
127	Soary ...	1 the cold season	...	Rs. 80.	
128	South Baruckpore	1 for six months .	...	...
129	South Dum-Dum	1 for three months	...	...
130	South Suburban Municipality.	2 for six months .	...	...
131	Suburban Municipality ...	1 Deputy Superintendent. 2 Inspectors. 12 vaccinators	11,189	Rs. 3,075.	There was not a single case of small-pox in the municipality during the year.
132	Taki ...	1 for three months	...	...
133	Tikari* ...	1 for six months ...	...	Rs. 6 per mensem.	
134	Tumlook ...	1	108	Rs. 10 per mensem.	
135	Uttarpara ..	1	111	Rs. 6 per mensem.	

* The Compulsory Vaccination Act was in force except in the municipalities marked with an asterisk.

APPENDIX J.

Statement showing the sources of water-supply of the Municipalities in Bengal.

NAMES OF MUNICIPALITIES.	Sources of water-supply.												
1. Arrah	Wells, tanks and canal.—Well water wholesome.												
2. Balasore	The water-supply of this town is chiefly derived from the river Barrabalong, on which the town stands, and also from tanks and wells. The sources of water-supply are abundant. The cutcherry well water is excellent in quality, and is used both by the Europeans and by many well-to-do persons. There are two municipal wells, and these are largely resorted to by the neighbouring residents. No water-works were constructed during the year.												
3. Bankura	In Bankura the people obtain their supply of drinking-water from the rivers Gondeswari and Dalakesur, but when these dry up in the hot season, they have to scoop out holes in the sand of the beds of the rivers to get water.												
4. Barh	Ganges, wells.												
5. Behar	Wells.												
6. Bettiah	Tanks and wells.—Well water good.												
7. Bhaboah	Wells.—Sufficient.												
8. Bhagulpore	The people of the town use both river and well water. There are six municipal wells besides private ones. Owing to the river (the Ganges) having shifted its bed, and the main channel no longer running close to the town, there is difficulty in obtaining water during the dry and cold-weather seasons. To remedy this, water-works on a large scale, at an estimated cost of Rs. 2,65,697, have been constructed, which will supply the town with water during the current year.												
9. Bishenpore	There are many reservoirs of water in the town of Bishenpore, of which the principal are Lahnud, Jamunaband and Pakaband. The first contains good drinking-water, but as it is situated outside the town, it is not much resorted to by the people. Jamunaband has been partially choked up with weeds, and the water of the Pakaband is not wholesome. But owing to the central position of the Pakaband, and to a mistaken notion that its water is very wholesome, a large portion of the people use it. There are also many tanks which are being silted up and which require re-excavation. A few of the inhabitants use the water of the Kuch Bera, which is a branch of the river Bera.												
10. Bogra	The river Korotoya, which flows below the municipality, is the principal source of the water-supply of this town. The river water is used for drinking purposes, though there are wells in almost every house. The quality of the river water is not bad, except in the rainy and dry seasons. In the rainy season the water of the river becomes a little muddy and is polluted when the drains of the town and nullas from the interior of the district emptying their contents into it. In the dry season, particularly in the months of March, April, and May, the water becomes stagnant. The well water is generally good. The supply of water is sufficient to meet the requirements of the people. No new water-works have been constructed during the year, but the old ones were repaired and kept in good order. No water-rate is levied, nor is Part VII of the Act in force.												
11. Brahmunberia	Water for bathing, drinking, and culinary purposes is drawn out of tanks, as well as from the river Teetas, on which the town stands.												
12. Burdwan	The water-supply of this town is drawn from the river Banks by means of pipes. There are some big tanks belonging to the Burdwan Raj estate, the water of which is used by the people who live at a distance from the streets supplied by hydrants. The river Damudah and the Eden canal also supply water to certain parts of the town. On the whole, the water-supply of the town is now fairly sufficient, the water-works having proved a source of great benefit to the inhabitants of the northern portion of the town, where the pipes have been laid down. The water is first brought from the Damudah by means of a channel which connects this river with the Banks. The water from the latter above the Kaushnangore weir enters by a side channel into a well, and thence through a tunnel into the supply pump well. The water from this well is pumped by the engines into the settling tanks which are three in number. Thence it passes into two filters, from which it runs into the clear-water reservoir, whence it is pumped into the pipes and distributed through 60 hydrants for the use of the inhabitants. The consumption of water is about 125,000 gallons during the cold weather and 200,000 gallons during the hot season. The water thus obtained is pure and wholesome. The cost of constructing the water-works was about Rs. 2,35,500, which was met in the following manner:—												
	<table> <tr> <td></td><td style="text-align: right;">Rs.</td></tr> <tr> <td>Government contribution</td><td style="text-align: right;">50,000</td></tr> <tr> <td>Maharajah of Burdwan's contribution</td><td style="text-align: right;">50,000</td></tr> <tr> <td>By sale of Joojooty sluices to Government</td><td style="text-align: right;">11,000</td></tr> <tr> <td>Loans contracted by the municipality</td><td style="text-align: right;">1,24,500</td></tr> <tr> <td>Total</td><td style="text-align: right;">2,35,500</td></tr> </table>		Rs.	Government contribution	50,000	Maharajah of Burdwan's contribution	50,000	By sale of Joojooty sluices to Government	11,000	Loans contracted by the municipality	1,24,500	Total	2,35,500
	Rs.												
Government contribution	50,000												
Maharajah of Burdwan's contribution	50,000												
By sale of Joojooty sluices to Government	11,000												
Loans contracted by the municipality	1,24,500												
Total	2,35,500												

NAMES OF MUNICIPALITIES.	Sources of water-supply.
13. Buxar	Ganges and wells—Quality of water good.
14. Chaibasa	The water-supply is drawn from a river and from tanks and wells. The supply is sufficient and good. Steps are being taken to clean out the three tanks set aside for drinking and culinary purposes. The old wells in the town have been cleaned and deepened, and a new one has also been constructed at a cost of Rs 210-10-0. The large lake which is fed chiefly by springs is set aside for bathing. Washing of clothes, animals, &c., in this lake is strictly prohibited. To clean out the lake thoroughly about Rs. 3,000 would be required, out of which Rs. 816 are available from the surplus of the subscriptions raised in Singhbhum for the celebration of Her Majesty's Jubilee. The residue must sooner or later be provided by the municipality.
15. Chattra	The water-supply is obtained from tanks and wells. There are five tanks and numerous wells. Two of the tanks belong to the municipality and three to private individuals. The majority of the people of the town use well water for drinking. Three of those wells are reported to contain excellent water, and are resorted to by the bulk of the people of the town. One of them was repaired by the municipality at a cost of Rs. 100-7-3. Two of the three tanks belonging to private individuals are in a bad and filthy condition. Endeavours are being made to induce the owners to clean out and deepen these tanks. The water-supply of the town is on the whole fairly good and sufficient.
16. Chittagong	Not many mofussil towns can boast of such naturally pure water as Chittagong. The soil being sandy and containing hilly ranges, water-springs abound, which supply very good water. Many of these springs are enclosed and covered in; there are also masonry wells, both public and private. The springs are not to be found, however, in the alluvial lands near to the khals and the river, and in those parts spring water can only be had by those who can afford to pay for its carriage by coolies or servants. Some tanks are also supplied by springs, and their water is also good. It is the southern part of the town adjoining the port, which is becoming more populated, that is chiefly in need of springs. The soil being clayey, tanks are the only means of water-supply there. To supply pure water to the shipping, a water-work was set on foot and completed at the expense of the Port Fund, but the municipality has as yet nothing to do with it.
17. Chupra	Ganges, tanks and wells—Well water sufficient and good.
18. Colgong	There are no public tanks or wells: the people chiefly use Ganges water. The Chairman reports that the main stream shows a tendency to shift its channel from the town, but the quality of the water has not yet deteriorated.
19. Comillah	In Comillah water is drawn from tanks, and a tank called Kani Dighi, which has been set apart for drinking purposes, supplies drinking water to the generality. The water of other tanks is also good, and the water from river Goomti is also used.
20. Cox's Bazar	In Cox's Bazar there are springs and wells, and some tanks which supply water. The best water for drinking purposes is supplied to the residents of the town and outside municipal limits by a well near the Sub-divisional cutcherry, which being close to the Sub-divisional Officer's eye, is well kept; it is periodically dug out and a few acres of limo occasionally put in, which improves the water. Some tanks also are kept apart for drinking purposes, but little or no recourse is had to them, as the place is very straggling.
21. Culna	In Culna the well-to-do people and those who live close by the river Bhagirattee, which forms its northern boundary, use its water for drinking purposes, but those who live in the interior derive their supply from tanks, the water of which is not wholesome. The Municipal Commissioners possess a tank which partly supplies the wants of the inhabitants. It is reported that they intend to have another excavated during the current year in that quarter of the town where it is much needed.
22. Cuttack	The water-supply of this town is derived from rivers.
23. Cutwa	The inhabitants of Cutwa, with the exception of a few persons who derive their supply from Adjai, use the water of the Bhagirattee for drinking and culinary purposes. There are also several private tanks in the town, which supply water for cooking and other purposes.
24. Dacca	Nearly two-thirds of the population are supplied with filtered water from the water-works established in 1876 through the liberality of Nawab Sir Abdul Gunny, K. C. S. I., who paid a sum of Rs. 1,60,000 towards the cost: the rest of the population resort to tanks, wells, khals and the river, the water of which is said to be impure and unwholesome. To remove this want, it was proposed to extend the water-works throughout the entire town. To this end plans and estimates were framed by the Executive Engineer, but the proposal has again been held in abeyance. The Chairman explains:—"In my annual report last year I said that plans and estimates had been received by me from the Executive Engineer in October 1886, and that in January 1887 a Sub-Committee had been appointed by the Commissioners at meeting, and had been requested to interview the Executive Engineer on the subject of his estimates and report, which required to be explained and discussed. As that Sub-Committee virtually ceased to exist in consequence of the departure from Dacca of two of its members, the Secretary to this office, in August last, placed before me in writing what appeared to him to be an omission in the Executive Engineer's estimate and report on the extension of the water-works; and urged that it was necessary to estimate and provide for an additional engine. A copy of the report was forwarded by me to the Executive Engineer for consideration, and as his reply was not considered satisfactory, a further report was made by the Secretary in October last, and was forwarded by me to the Executive Engineer for opinion.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
	No reply has yet been received by me, but the Executive Engineer and the Superintending Engineer have, I understand, told the Secretary that the additional engine asked for by him will be provided for in a supplementary estimate, and I am now waiting to get official intimation to that effect. ¹ No water-rate is levied, the Nagab's gift being subject to the condition that no such rate should be imposed.
25. Dainhat	The people of Dainhat mostly obtain their supply of drinking water either from the Bhagiruttee, which lies at a distance, or from a well called the Banor. Some people use tank-water, which is not good.
26. Darjeeling	The benefits of the system of water-works have been widely extended by the erection of more hydrants in the town and suburbs at the cost of the municipality, and by the introduction of water into houses at the cost of the owners. The supply of water is chiefly obtained from the springs on the Senchal spur, and a very small supply from Massons' spring below the Jellapahar road. The quality of water supplied has been good, but the quantity has been once or twice a little scanty, though there was no real scarcity and no complaints. There is sufficient water at Senchal for all purposes, but the present main pipe is not large enough to bring it all away. A water-rate at three per cent. is levied on the annual value of houses where water is supplied by municipal pipes. Part VII of the Municipal Act is in force here.
27. Daudnagar	Wells and canal.—Well-water sufficient and wholesome.
28. Deoghur	The water-supply of the town is derived from a hill-stream which flows by the town, from four tanks, and from 57 wells, including the municipal and the railway wells. The quality of the water supplied by the hill-stream and wells is good.
29. Dinagepur	The river Purnabhata, tanks and public and private wells are the chief sources of water-supply. The well-water is good, and the natives prefer it for drinking purposes. The municipal wells are kept clean, but as some of them are very old, the people seldom use the water from these wells for drinking. The tanks and private wells generally dry up during the hot weather when the want of water is felt. No water-works were constructed during the year. Part VII of the Act is not in force, nor is any water-rate levied.
30. Dumraon	Wells.
31. Durbhanga	Bagmoti river, wells and tank.—Water-supply abundant, but not good.
32. English Bazar	The water supply of the town is chiefly drawn from the river Mahananda, but people living at a distance from the river use tank-water. The water of the river Mahananda deteriorates in quality during the dry season. There are some private and public wells within the municipality which help in supplying water to a great extent, but their number is limited, and the digging of some new wells in those parts which are situated at a distance from the river is urgently required. The want of wells is much felt during the hot season when the tanks dry up.
33. Furreedpore	The want of good drinking and bathing water is severely felt at Furreedpore during the greater part of the year, but more especially during the dry months. The water of the khal that runs by the west of the bazar and flows into the Dhole Somudra is still used for bathing purposes, while a few municipal tanks reserved for the purpose form the main supply of drinking water for the whole town and the suburbs. The Laldeghee was re-excavated during the year at a cost of Rs. 900, and is said to have done much good to the people. The Municipal Commissioners having failed to excavate a fairly large tank, or deepen the old bed of the Jola which runs through the middle of the town for want of sufficient funds, advertisement was taken of the occasion of the Empress' Jubilee to start a proposal for excavating a large tank in commemoration of that event at a central place of the town with the aid of public subscriptions and municipal contributions. Subscriptions were accordingly called for from the several zemindars and taluqdars of the district. The Municipal Commissioners also resolved to contract a loan of Rs. 3,000 to supplement the subscriptions in case they do not come up to an adequate sum, and to do the work during the ensuing cold season. The Chairman reports that subscriptions are not coming in as liberally as was expected.
34. Gya	Wells and the river Falgu.—The quality of water obtained from wells is wholesome, but this is not the case with what is obtained from the bed of the river owing to many impurities. The supply of water is sufficient for the people, but leaves comparatively little for conservancy purposes.
35. Hajepore	Gunduck and wells.
36. Hooghly and Howrah districts. Municipalities in the—	Those residents of the numerous municipalities in the Hooghly and Howrah districts, bordering on the river Hooghly, who live within easy reach of the river, use its water, but those who live at a distance resort to tanks for their supply. Those inhabitants of Banbaria who live in the vicinity of the river Saraswati use its water. The wealthier portion of the inhabitants of Uttarpara procure their supply of drinking water from the Calcutta pipes, paying the usual license fees. There are three public tanks in the Hooghly and Chinsurah Municipality. In Sorampore a tank is reserved by the East India Railway Company for drinking water. An application from the Municipal Commissioners for the grant of a lease in perpetuity at a nominal rent, of the tank situated within the khas mehals at Rishra, was submitted to Government in February last. Since the close of the year Government has sanctioned the application. The river water does not sufficiently meet the requirements of the towns of Baidebati and Balli, where a few good tanks are needed for the use of the inhabitants residing in the interior. The town of Jahanabad, which is situated on both banks of the river Dalkessur, derives its water-supply from that river. The water thus obtained is good and wholesome.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
	In Howrah the Municipal Commissioners made very little progress during the year towards the completion of the preliminary survey with reference to the scheme for the supply of filtered water to the town. Government on the 23rd June last called upon the Municipal Commissioners to fulfil the conditions on which they have been relieved of three-fourths of the police charges. They have submitted an application to Government requesting that filtered water may be supplied by the Municipality of Calcutta through a pipe laid across the river Hooghly.
37. Hasaribagh	The water-supply of the town is derived from numerous wells and from five tanks, of which three are under the direct control and management of the municipality. The water is good in quality, and the supply amply sufficient. Care is taken to prevent pollution by washing and bathing, guards being stationed at the ghāts. Special tanks have been set apart for use by dhobis and others for washing clothes.
38. Jajpur	Well water is generally used by the inhabitants of the municipality for drinking and culinary purposes. Some of the villages within this municipality derive their supply of water from the river Baiturnie. There are many wells within private enclosures. The people of this town also draw their supply of water from the 16 wells scattered within it. They are purged when necessary at the cost of the municipality. No water-works were constructed during the year; neither was any water-rate levied here.
39. Jamalpore	The supply is drawn from wells belonging to the municipality as well as those belonging to private individuals; 13 wells have been constructed by the municipality for the use of the public. During the year under report two pucca wells were constructed in the villages of Keshulpore Chetta and Rampore at a cost of Rs. 288. The Chairman reports: "The existing number of public and private wells is not sufficient to meet the requirements of the people, as some of them dry up during the hot weather, and the water in others becomes unfit for use. It is the intention of the Commissioners to increase the number every year." The scheme for supplying water by the Railway Company is being rapidly carried out, and will soon be completed.
40. Jamui	The water-supply in this town is chiefly obtained from wells constructed by private individuals. The water of these wells is reported to be generally good and sufficient, and in certain cases above the average in quality. There are also four tanks which were excavated during the famine as relief works. But the water in these tanks is not very good, and is seldom used for drinking purposes.
41. Municipalities in the district of Jessore.	The supply of good drinking water is deficient in all the municipalities in the district of Jessore. In Jessore itself the Bhairab and a few tanks are the principal sources of water-supply; the quality is very bad. The river near the most crowded parts of the town is little better than a stagnant pool. Some of the tanks are set apart for drinking only, but even in these the water is inferior, and the only good water in the place comes from the jail wells. The Magistrate hopes to induce the Municipal Commissioners to improve the water-supply by sinking a few good pucca wells, which should give as good water as now comes from the jail. Kotechandpore and Moheshpore similarly draw their supply from the river and from wells. The water at Kotechandpore is extremely bad. The river at Moheshpore supplies little or no drinking water.
42. Jugdishpore	Wells.—Water abundant and good.
43. Julpigoree	The chief sources of water-supply are the rivers Teesta and Kuria. The water of the former is excellent, and is used by the Europeans and by the better class of the native population. The rest draw their supply from the river Kuria and local wells. The water of the Kuria is not good, as it is grossly contaminated by the steeping of logs, &c. Recently a bye-law has been framed by the municipality to put a stop to this practice. The poorer class of people generally draw their supply from cutcha wells, the surfaces of which are not well protected, the result being that during the rains the water is generally contaminated by surface drainage. There are three masonry pucca wells in the bazar, two of which belong to the Kyas, and are solely used by them; the other belongs to the Ranees of the late Raikut, the water of which is used by all the bazar people. The supply of water is sufficient to meet the demands of the residents of the town.
44. Kendrapara	The total expenditure incurred under this head was Rs. 79-7-3, against Rs. 28-8 in the preceding year.
45. Municipalities in the district of Khoolna.	In the Khoolna town those who live near the rivers have an excellent supply of water, but those who are at a distance suffer considerably. There is practically good water for the greater part of the town. The "Shibbary dighy," a fine tank, which was the source of supply to a large number of residents, was included in the lands made over to the Bengal Central Railway, and nothing has been done to compensate the public for its loss. In Sakthira, Chanduria, and Deblatia, the river water is said to be more or less brackish throughout the year, and consequently the people generally resort to local tanks for their supply. There are many tanks in these towns supplying pure drinking water. Steps are being taken to excavate a large tank in the Sakthira Municipality, and the Chanduria Municipality also contemplates excavating a large tank within a year or two.
46. Kurseong	The water-supply of the town was sufficient for ordinary requirements. The source from which the old line of main pipes is supplied lies above the bazar. A second reservoir was built and a new branch line was opened during 1885-86. The quality of water is good.
7. Lailgunge	Wells.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
48. Madhubani	Tanks and wells—Sufficient.
49. Municipalities in the Midnapore district.	<p>In Midnapore people living near the river Cossye use its water, and those in the interior depend upon tanks and wells, with which the town is fairly well supplied. The river water is pure, except during the rainy season. The water, it is believed, is deteriorating in consequence of the stagnation caused by the weir constructed for the canal. Well water is better than tank water, and the well water of the upper or western portion of the town is much superior to that of the lower or eastern portion, which is liable to pollution by the percolation of surface drainage. There are 16 large tanks, the water of which is largely used for bathing and other purposes by the lower classes. The best drinking water is obtained from a well named the Ballasoy well. Its water is used by the European and higher class native residents, and its supply never fails. There is much scarcity of water during the hot season in the higher portion of the town, when most of the tanks and wells dry up. In Tumlook the supply of drinking water is obtained from three tanks, one of which is situated in the Sub-divisional Office compound; it is exclusively set apart for drinking, and is well protected from surface drainage. There are also three other tanks, two of which belong to the municipality. A well has been excavated during the year under report, at a cost of about Rs. 194. It has been named the Jubilee well. Some further improvements will be made in this well during the current year. The water of the river Rupnarain is brackish, and is seldom resorted to by the people. In Ghatal the water of the river Silya and the numerous tanks with which the town abounds from the sources from which the supply is drawn. No tank has been specially set aside for drinking water. The supply of water is sufficient, but it is not very wholesome. In Chandrakona there are several old tanks, most of which has become silted up and choked with weeds. Two of these tanks were re-excavated by their owners in commemoration of the Jubilee. The municipality has leased and re-excavated a large tank in the heart of the town. It is also proposed to sink some wells as a memento of the Jubilee. The inhabitants of Ramjibanpore and Khirpai have a fairly good supply of drinking water, as in each of these towns there are several large tanks situated in different quarters. In the latter town a tank has been leased and re-excavated by the municipality.</p>
50. Monghyr	<p>At present the town receives its supply of water from the river Gauges, as well as from pucca and kutcha wells. Except the seven kutcha wells which the Commissioners have converted into pucca ones, all belong to private individuals. Only one well was constructed last year in mohalla Dilwarpore at a cost of Rs. 533. All the pucca wells have water 16 feet deep or more.</p>
51. Municipalities in the district of Moorsheadabad.	<p>The main source of water-supply in the Berhampore and City Moorsheadabad Municipalities is the river Bhagiruthoe. The European residents and a few natives residing in or near the Cantonment Ward of Berhampore use the water of the Chota Laldeghee tank which is reserved for drinking purposes. During the hot season the residents living in the interior towards the east of Berhampore feel some inconvenience owing to the private tanks in those quarters getting nearly dry. The Berhampore bhi, which is situated in the town, though flushed every year during the rains by the Bhagiruthoe water passing through the sluices, is not generally resorted to by the residents for drinking or cooking. It is extensively used, however, for washing clothes. The excavation of some new tanks, or re-excavation of old ones for water-supply in those quarters, and the filling up of dirty holes by the earth thus dug out, are in contemplation. The Lalbagh Municipality abounds in tanks and wells, but when most needed they are of little use. The private tanks are generally filled by rain water, but some are supplied with river water brought in through sluices. The municipal tanks and wells are exclusively reserved for drinking purposes, and precautions are taken to prevent their pollution. The supply was on the whole sufficient and good. There was some want of good water at Gasabazar, but this has been remedied by the construction of a pucca well by Baboo Chundra Narain Sing of Nehalia. The river Mourokhi and some large tanks supply water to the Kaudi Municipality. In the dry weather the river bed becomes one chain of pools, and the water becomes more or less polluted. As the bed is sandy, this evil is not so bad as it might be. A few of the large tanks were re-excavated two years ago, and they are kept reserved by their owners for drinking purposes alone; the rest are more or less unwholesome in the dry weather on account of vegetation and scantiness of water. On the whole the supply of tolerably good water is sufficient.</p>
52. Motihari	The principal sources of water-supply in the Jungipore town are the Bhagiruthoe river and the Kobra khal. There are a few tanks, wells, and a large ditch, the water of which is not, however, generally used for drinking purposes. The water of the Bhagiruthoe, which forms the drinking water of the bulk of the population of the town, was wholesome, as the entrance to the Bhagiruthoe was open to navigation, and therefore there was sufficient current throughout the year. The Kobra lies to the north-western extremity of the town and on the right bank of the river Bhagiruthoe, and its water is used by a small section of the people residing on that bank. It is stagnant during the dry season. No works for the supply of water, besides the excavation of a few tanks, were carried out by the municipalities.
53. Muzaffarpore	Wells and tanks—Water-supply improved by the excavation of new tanks.
54. Naraingunge... ..	Wells and the river Bhoiri Gunduck.
	The Municipality of Naraingunge gets its water-supply from the Lakhya river, which runs through the town.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
55. Nattore	The river Nared supplies good drinking water for about two months during the rains. The three municipal tanks and some other private tanks are the sources of obtaining good drinking water throughout the year. Fresh river water is taken into almost every tank during the rainy season. The supply is insufficient for the requirements of the town. A large tank was excavated in the Baracha ward by the municipality, the total cost incurred being Rs. 3,034, including compensation for acquiring lands, &c., of which Rs. 1,190 was paid during the preceding year. A few more tanks are necessary for the requirements of the town.
56. Netrokona	The Municipality of Netrokona draws its water-supply from the Mogra river, which runs through the town. The water is reported to be good. In Jamalpore a well was excavated during the year under report. The Nasirabad Municipality contemplate excavating a tank, to be called the Jubilee tank. The Kishoregunge Municipality has undertaken the excavation of a large tank at a cost of about Rs. 900.
57. Noakholly	In Noakholly, too, there is no water-work, but the water for all necessary purposes is drawn out of tanks which abound, and some of which have been kept apart for drinking purposes.
58. Municipalities in the district of Nuddea.	In the district of Nuddea, Birnagar got its supply from private tanks and river. Both are bad in quality, but sufficient in quantity. Choglah has tanks and silted up river channels, and also a few wells for its water-supply. Here also quantity is sufficient, but the quality is bad. The chief source of water-supply in the Krishnagar Municipality is the river Jellinghee. There are also a number of tanks and wells. The river water is said to be good, but in parts of the town this source of supply is too far off. The water is doubtful in quality and at times scarce. Two pucca wells were sunk during the year at a cost of Rs. 698-6. The river Gorai is the chief source of supply in the Kushtoa and Coomarcolly Municipalities. The water is good. There are some ten tanks and a number of wells in the Coomarcolly town. These are not in a satisfactory condition. Rupees 50 have been spent by the Commissioners in buying a piece of land in which to excavate a tank, but for want of funds no further progress has been made. In Moherpore the river Bhairab, a municipal tank, and some private wells are the chief sources of supply. The river there is in a very bad state. The municipal tank is in a good condition. It is in contemplation to sink two pucca wells, one from the Municipal Fund and the other from the Jubilee Fund, and bricks have been purchased for the purpose. In Nuddea the Bhagirathce, the Pattahi khal and private wells, of which last there are a great many, supply water. The river water is generally good. Raughat is well off for water. The river Choomrey yields a never-failing supply of very good water; besides this, there are tanks and wells which are said to be in good condition. In Santipore the sources of supply are the river Hooghly, Jhil Nezur, Hariopore khal, private tanks, and the municipal tank: the water of all these, except the private tanks, is good.
59. Old Maldah	The water-supply of this town is chiefly drawn from the river Mahananda. There are also 12 tanks within the limits of the municipality. Apart from the water supplied by the river Mahananda, there does not appear to be any supply of really good water. In the dry season these tanks must contain rather foul water.
60. Patna*	Ganges, wells.—In such parts of the town as are far removed from the river, the people obtain water for drinking purposes from wells situated in fields, a garden and other convenient places beyond the probability of contamination by the city sewage.
61. Pooree	This town derives its supply of water from tanks and wells. The ordinary people use tank and well water for drinking and culinary purposes. The European residents of the town, and also some of the well-to-do persons, use the water of the wells at the seashore for drinking purposes. Tanks and wells are also used by the people for bathing purposes. The most pressing want of this town is good drinkable water. The sources of water-supply, though abundant, are not good. The question of supplying the town with pure water is of great moment, and it affects the health, not only of the permanent residents of the town, but also of that of the pilgrims who assemble here in immense numbers during the pilgrim season.
62. Pubna	The town receives a full supply of good water from the latter part of July to the end of October, the period during which the river Ichamutty remains navigable, after which the want of water is greatly felt. The tanks in the town are annually flushed with river water during the rains. The tank water is unfit for drinking and is never used for that purpose. Rupees 1,000 has been contributed by the municipality towards the acquisition of land required for Baboo Lakh Nath Pramanick's Jubilee tank. No water-rate is levied, nor is Part VII of the Act in force in the municipality.
63. Purneah	The supply of drinking water is obtained from ring wells, which are found to be sufficient and good. They are generally renewed at an interval of two to three years. The water of the river Saurah is not good, though it is used by a few of the city people. The tanks are few; the water in them is not good. They are shallow and overgrown with weeds.

* Part VIII of Act III (B.C.) of 1884 is not in force in any of the Municipalities in this District.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
64. Purulia	The water of four or five tanks is, more or less, used by the people for drinking. The people also resort to these and other tanks for bathing. The best tank, or rather the "Lake Sahebband," holds a large volume of excellent water all the year round. Its water is drunk by the people of all classes. Well water is chiefly used for culinary and other domestic purposes by the people of the town. People coming from the mofussil to the Purulia market and the cartmen and others who halt in the cart serai generally use well water. No water-works were constructed. Part VII of Act III (B.C.) of 1884 is not in force.
65. Rampore Bauleah	The river Ganges, which flows by the town, is the principal source of the water-supply of the municipality. There are numerous tanks which are all annually flushed with river water during the rainy season. The river supplies abundant and excellent water for drinking. The tanks in general do not supply pure water, but two of them are reserved for drinking purposes. No water-works were constructed during the year, nor was any water-rate levied. Part VII of the Act was not in force here.
66. Ranchi	The town of Ranchi derives its water-supply from the lake and from wells and tanks. The well water is of better quality, and is more generally used for drinking than the tank water. The rich and the middle classes have wells in their own houses. There is temporary scarcity of water in some of the most densely-populated parts of the town during the dry months. The municipality has made provision for sinking a public well in commemoration of the Jubilee of the Queen Empress. No water-works were constructed and no water-rate was levied during the year under review. Part VII of Act III (B.C.) of 1884 is not in force.
67. Raneegunge	The water-supply for drinking and domestic purposes in Raneegunge is obtained from tanks and wells. The water of the tanks, which have not been specially set apart for drinking purposes, and receive the hazar drainage, is not whole some. There are three public wells which are properly protected from pollution and from infiltration of sewage. Another is in course of excavation, the cost being contributed by a Hindu lady. Besides the public wells, there are several private wells.
68. Revilgunge	Wells—Sufficient.
69. Roserah	Gunduck river and wells—Sufficient.
70. Rangpore	The town is supplied with water for drinking and other purposes from wells which are sufficient in number and the quality of the water is good. No water-works were constructed, nor any water-rate is levied in this municipality. Part VII of the Act is not in force.
71. Sahebgunge	There are 19 masonry wells, of which six were constructed by the municipality, and the rest by private individuals. Part VII of the Municipal Act was not in force, and no water-rate was levied in any municipality in this division during the year.
72. Sasseram	Wells and tank—Sufficient.
73. Serajgunge	The chief sources of water-supply of this town are the Dhanbandi and the Raabari rivers when they are connected with the main stream of Jumoonah; but in the dry season the water of these rivers becomes shallow and stagnant and consequently dirty. During this season water-supply is derived from tanks and wells only, almost all of which give good water. There are two municipal tanks, of which one is in fair order and the other bad. To remove the scarcity of water at "gungu," a big tank about 300 cubits in length and 200 cubits in breadth is in the course of excavation at a cost of Rs. 6,000 from the Jubilee Fund. The Road Cess Committee has deepened the Telukce khali for commercial improvement of the town, and it is hoped this may improve the water-supply of the town during the next rainy season. No water-works have been constructed in this municipality, nor any water-rate levied. Part VII of the Act is not in force.
74. Sewan	Wells and river.
75. Sherepore in Bogra	The river Korotoya, eleven municipal tanks, and some wells belonging to private persons, are the sources of water-supply of this town. They all supply good water in sufficient quantities. The work of sinking two wells has been undertaken by the municipality, but not yet finished. No water-works have been constructed, nor any water-rate is levied. Part VII of the Act is not in force.
76. Sitamarhi	Wells and river—Sufficient. No complaint is heard against the quality of well water, except that it produces dyspepsia to a small extent.
77. Sonamukhi	The water-supply of Sonamukhi is obtained from numerous tanks and from the river Sali, which forms the northern boundary of the town.
78. Soory	There are three wells and two tanks in Soory belonging to the municipality. The water of these tanks is kept exclusively for drinking purposes, one of them having a large masonry filter which has recently been cleansed and put in good order. There are also some private tanks, the water of which is used for both drinking and bathing. The water of one of the wells only is used for drinking, the others supplying the water for cooking and bathing.
79. Tikari	Wells—Sufficient.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
80. Municipalities in the 24 Pargunnahs.	<p>In the 24 Pargunnahs the municipalities generally draw their supply of water from local tanks and rivers. In some municipalities the want of good drinking water is felt, and measures are being taken from time to time to remove it by the excavation of tanks. In others certain tanks have been reserved for drinking purposes only. In Baranagar, South Barrackpur, and Naihati, the chief source of supply of water is the river Hooghly. The people in the interior resort, however, to tanks, which have been excavated by private individuals. Basirhat, Taki, and Badooria being on the bank of the river Ichamutty, and Goverdanga on the Jamuna, have also the advantage of river water. In Barrapore there are three tanks reserved for drinking purposes. In Baraset there are several good water tanks from which the people draw drinking water. In Basirhat there is one municipal tank near the cutcherry, but it is not sufficient for all. In the South Suburban Municipality a tank has lately been excavated by the Commissioners.</p> <p>In the Suburban municipality there is no filtered water-supply. Only the wealthier portion of the residents, who can afford to pay for the pipe water, get it from the hydrants on the Calcutta side of the Circular Road, while others get their drinking water mostly from the river Hooghly and Tolly's Nullah, and partly from municipal tanks. A portion of the inhabitants, who live in the interior in the thinly-populated localities, get their drinking water from the gardens of the rich, who allow the residents to draw water from such tanks free of cost.</p>

APPENDIX K.

Statement showing the mode of Conservancy in the Municipalities in Bengal.

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	REMARKS.
1	Arrah ...	The roads and streets were swept twice every day. The rubbish was used in filling up holes and raising roadways.	4 Mhows, at Rs. 4 each per mensem. 2 Carters, at Rs. 4 each per mensem.	Rs. A. P. 182 0 0 90 0 0 272 0 0	} Part VI is in force.
2	Asenwale ...	...	...	...
3	Badura ...	...	1 Coolie ...	277 0 0	} Some of the sections of Part VI are in force.
4	Bodyslati ...	...	1 Amin 2 Coolie airdars 4 Carters 10 Coolies 2 Street sweepers 2 Dhows Feed of 5 bullocks	10 0 0 17 0 0 34 0 0 120 0 0 12 0 0 12 0 0 43 0 0	
5	Balasore ...	The principal wards and streets were swept and cleaned regularly, and the sweepings carried in carts to low lands and hollows.	6 Ivons 31 Sweepers 3 Bullocks	.....	} Part VI is in force.
6	Bale ...	...	2 Overseers, 1 at Rs. 20 and another at Rs. 16. 2 Ivons, 1 at Rs. 8 and another at Rs. 7. 5 Carters, at Rs. 6-4 each. 12 Coolies, at Rs. 8 each Feed of 6 bullocks 5 Carts and 4 wheelbarrows.	53 0 0 15 0 0 31 4 0 90 0 0 30 0 0	
7	Berkasali ...	...	14 Sweepers 5 Carts	1,254 0 0	} Monthly cost.
8	Banphera ...	...	2 Carters 2 Carts 2 Bullocks	314 0 0	
9	Banuwara ...	The street sweepings and garbage were used in filling up foul tanks and hollows.	2 Overseers 8 Carts 8 Bullocks 5 Coolies 57 Misters	6,888 0 0	} Part VI is in force.
10	Bazaset ...	The sweepings were used in filling up foul tanks and hollows.	2 Carts 2 Coolies	1,344 0 0	
11	Bari ...	The roads, lanes, and drains were swept every day. The sweepings were removed by a rathmote, who was paid Rs. 40 during the year.	5 Carts 6 Bullocks	211 4 0	} Part VI is not in force.
12	Barrapora ...	...	1 Overseer 1 Cart 1 Bullock	268 0 0	
13	Barsal ...	...	6 Sweepers 2 Carts 1 Overseer	815 0 0	} Part VI is not in force.
14	Basvint ...	...	1 Cart 1 Bullock 1 Coolie 1 Mhote 1 Overseer	524 0 0	
15	Bazipora ...	...	...	...	} Some of the sections of Part VI are in force.
16	Burawara ...	The street sweepings are deposited in pits within the municipality.	2 Carts, price 4 Bullocks, price 2 Mhows, at ... For erecting a shed ..	180 0 0 80 0 0 7 0 0 each per 70 0 0 mensem.	
17	Behat ...	Garbage and street sweepings were removed in carts and thrown in ditches for the purpose of filling them up.	1 Buffaloe 4 Ivons 3 Cart drivers 80 Sweepers Feed and keep of cattle Cost of plant	2,801 14 10 506 0 0 53 12 0	} Part VI is not in force.
18	Berhampore ...	The main roads and streets and lanes were swept and cleaned every day. The garbage and sweepings utilized in filling up holes and pits. The drains were regularly cleaned, and corpses of paupers and carcasses of animals were removed and burnt or buried at the cost of the municipality.	1 Overseer 1 Mohurr 6 Rickars 4 Jemadars 12 Bullocks 14 Carts 12 Wheelbarrows 3 Night-soil carts 15 Carters 17 Sweepers 11 Misters 40 Drain coolies 11 Latrine sweepers 4 Treaching coolies 3 Dhows 2 Night-soil carts	7,108 7 1	

XXX

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and, plant.	Cost.	REMARKS.
				Rs. A. P.	
19	Retiah ... ..	.....	1 Head-mahfor 10 Melters 6 Carts 14 Bullocks 1 Bul-keeper	70 0 0 } per men- son.	} Part VI is in force.
20	Bimbudi ... ..	.....	1 Cart, at Rs. 3 per mensem. 4 Sweepers, at Rs. 8 each per mensem.	36 0 0 144 0 0 180 0 0	
21	Bhagulpore ...	The house and street-sweepings were utilised in filling up holes and gaps within the municipality, and in manuring the public garden. The slaughter-house garbage was also removed by the municipality and buried in a municipal night-soil trenching ground; and the slaughter-houses were cleaned by municipal melters. Refuse water, collected in private vats, was not allowed to be thrown into the surface drains, but was removed by the municipal barrel carts at the expense of the owners. Those who did not contribute towards the cost of the carts and their maintenance made their own arrangements for the removal of dirty water.	2 Slaughter-house melters, at Rs. 4 each. 22 Cartmen, at Rs. 4 each. 23 Carts 23 Bullocks (cost of feeding).	96 0 0 1,300 0 0 1,518 0 0 2,814 0 0	} Part VI is in force.
22	Bhadresur ...	.....	1 Amin 1 Sweeper 3 Cartmen 12 Cows 1 Sweeper	20 0 0 8 0 0 7 0 0 each. 6 0 0 8 0 0	
23	Bhalsenpore ...	.....	1 Overseer 1 Jemadar 7 Sweepers 5 Melters 1 Bullock-keeper 4 Carts 8 Bullocks	1,014 0 0	
24	Bogra ... ..	.....	1 Inspector 1 Jemadar 6 Sweepers 2 Melters 1 House 1 Cartman 2 Carts 1 Bullock 5 Latrines	637 0 0	
25	Brahmanaberi ...	.....	10 Melters 2 Carts 1 Pany 2 Bullocks	1,174 6 0	
26	Burdwan* ...	The streets were daily swept, and the sweepings were taken away in carts and used in filling up cow-dung-sinks and pits within the town.	2 Overseers 1 Carpenter 1 Jemadar 4 Pans 40 Scavengers 4 House 3 Bullock-keepers 27 Bulls, brooms and baskets. Purchase of rubbish carts. Cremation charges. 10 Carts	825 0 0 141 10 0 84 0 0 325 13 9 1,790 6 6 235 15 6 120 11 0 1,114 11 0 184 0 0 832 14 0 Total	} Certain sections of Part VI are in force.
27	Buxar ... ..	.....	17 Melters	914 6 11	
28	Chailana ...	In the previous year there were only three conservancy carts and three sweepers employed for removal of garbage and street-sweepings, but from December 1902 the number of carts and sweepers was increased to five each. The sweepers go round each with a cart every morning, and cart off the rubbish placed in heaps by the residents on the streets in front of their respective abodes, and also the street-sweepings. This refuse is deposited in the jail garden, and disposed of there under the instructions of the Superintendent of the Jail, who is also the Civil Surgeon and a Municipal Commissioner. Part VI of Act III (R.L.) of 1864 is in force within the municipality.	2 Sweepers	7 0 0 } per mensem	} Part VI is not in force.
29	Chandrakona ...	.....	2 Sweepers	7 0 0 } per mensem	
30	Chitra	The street-sweepings and garbage were daily removed and deposited in a place outside the town.	16 Melters each at 4 Carts 1 Poon 4 Carts 6 Bullocks	3 8 0 } per mensem 3 8 0 } per mensem 6 0 0 1,364 8 11	

* In the Burdwan Division, Part VI of the Bengal Municipal Act is in force in the municipalities of Burdwan, Culna, Ranogunja, Seory, Bhudheswar, Howrah, Midnapore and Tunulok. Almost all the sections of the Part are in force in the towns of Hooghly and Chinsurah, Serampore and Medinipur, and many of the sections in Basirhat, Titabarh, Balli and Bankoura. The above Part was introduced into Cutwa in October 1894, and since the close of the year some of the sections were extended to Ranjampore.

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	REMARKS.
				Rs. A. P.	
31	Chogdah ...	No regular conservancy arrangement, and no separate establishment entertained for the purpose.	.....	.....	Part VI is not in force.
32	Chittasong ...	.....	3 Jemadars, at Rs. 10 each per mensem... 30 0 0 29 Sweepers, male, 1st class, at Rs. 8 each per mensem... 232 0 0 18 Sweepers, male, 2nd class, at Rs. 7 per mensem... 126 0 0 7 Sweepers, male, 3rd class, at Rs. 6 each per mensem... 42 0 0 11 Sweepers, female, at Rs. 8 each per mensem... 88 0 0 2 Sweepers, boys, at Rs. 4 each per mensem... 8 0 0 10 Pairs of hired bullocks, at Rs. 16 each pair... 160 0 0 10 Carts... .. 3 Latrines... .. ----- 424 0 0		Part VI is not in force here.
33	Chanduria ...	No permanent establishment entertained for conservancy. When required coolies are engaged.	.....	.....	Part VI is not in force.
34	Chupra ...	The town is swept during the cold season from 6 A.M. to 11 A.M. and from 2 P.M. till evening. During the hot season from 6 A.M. to 10 A.M. and from 3 P.M. till evening. The sweepings are for the most part used to fill up cess-pits and pits in the town or sold in private persons.	1 Overseer ... at 80 0 0 { per mensem. 2 Ponies 5 0 0 { each per mensem. 1 Poon 4 0 0 { per mensem. 17 Carters 4 0 0 2 Head-sweepers ... 5 0 0 each 49 Sweepers 3 8 0 per 2 Nauls 2 8 0 mensem. 36 Bullocks—cost of feed 4 13 0 3 bullocks full three months. 12 0 0		Part VI is in force.
35	Colpong ...	The mangle and street-sweepings were thrown into holes on the outskirts of the town, and were allowed to persons who wished to fill in trenches or pits.	3 Scavenging carts... } 4 Bullocks } 180 0 0 4 Motties		Part VI is in force.
36	Commillah ...	Rubbish and general refuse swept and collected from the streets by the sweepers, as well as that deposited by the inhabitants of the Municipality on the sides of the public roads and by-lanes, were carted daily and thrown away into low lands and ditches fixed by the municipality.	7 Sweepers, at Rs. 6 each... 42 0 0 2 Syces, at Rs. 6 each... 12 0 0 1 Jemadar, at Rs. 7... 7 0 0 6 Carts ----- 1,104 0 0		Part VI is in force.
37	Chomerkhali ...	.....	2 Motties	8 0 0 each per mensem.	Part VI is not in force.
38	Cox's Bazar ...	.....	2 Sweepers ... ..	.....	Part VI is not in force here.
39	Culina ...	The streets were daily swept, and the sweepings were taken away in carts and used in filling up marsh-ponds, tanks and pits within the town.	1 Overseer 1 Poon 4 Sweepers 1,624 0 9 4 Carts and bullocks... 2 Nod-dafarados...		
40	Cuttack ...	The work of conservancy is at present carried out by means of wooden carts with a single bullock and two motties in charge of each. Formerly the main roads were swept daily between the hours of 6 and 11 A.M., and the lanes and by-lanes were swept at intervals of not less than a week. The Chairman reports:—"During the year a conservancy scheme according to the division of wards system has been introduced, the conservancy establishment has been largely increased, and all main roads as well as the more frequented lanes and by-lanes are cleared daily between 6 and 10 A.M., and the other lanes and bye-lanes are cleared every alternate day between 3 and 6 P.M." The conservancy arrangement, as far as regards the removal of surface refuse and garbage, and the sweeping of streets and lanes, was satisfactory. As regards the removal of garbage, the Chairman writes:—"Garbage is removed daily to a trenching ground by means of a wooden cart with bullocks, and two motties attached to the slaughter-house, and trampled." The street-sweepings were, during the year, utilised in filling up unwholesome ditches and hollows; cess-water and contents of urinals were removed by two men, carts with single bullock and mottier in charge of each, and emptied at places set apart for the deposit of offensive matter.	1 Inspector 1 Sub-Inspector 3 Jemadars 26 Motties 3 Chowkidars 1 Trencher 1 Poon 3 Dry-earth carters... .. 24 Motties... .. 6 Nod-mott carters... .. 37 Bullocks 3 Ponies 36 Carts ----- 9,317 9 7		Part VI is in force.

No.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	REMARKS.
				Rs. A. P.	
41	Cuttwa ...	The streets were daily swept, and the sweepings were taken away in carts and used in filling up unwholesome tanks and pits within the town.	1 Cart ... 1 Bullock ... 1 Wheel-barrow ... 1 Pann ... 10 Meters ... 1 Mordafarah ... 1 Overseer ...	1,183 0 0	
42	Dacca* ...	The main roads and thoroughfares were swept every morning, and the other streets in the afternoon every other day, and bi-weekly or weekly, according to their requirements. The sweepings were utilized in filling up cesspools and the drains called "gor."	16 Sweepers ... 70 Coolies ... 40 Carts ... 40 Bullocks ...	57,294 0 0	
43	Dainhat ...	.....	1 Cart ... 1 Bull ... 4 Sweepers ...	406 0 0	
44	Darjeeling ...	In the Darjeeling Municipality street-sweeping and garbage were daily collected in horse fixed in houses and all about the town and house, and were carried away in carts drawn by ponies to the upper stage of the wire tramway, and then conveyed over the wire to a shed down the hill side. The roads, drains, and the hear were swept up once a day at least, but the most frequented roads twice.	1 Inspector ... 3 Sub-overseers ... 3 Janadars ... 75 Sweepers ... 59 Vickers ... 12 Grass-cutters ... 12 Cartmen ... 27 Coolies ... 1 Tramway driver ... 6 Carts ... 12 Ponies ... 1 Wire tramway ... 34 Latrines ... 8 Urinals ...	26,340 0 0	
45	Daudnagar ...	The roads and drains are cleaned every morning.	8 Sweepers ... 1 Bullock ... 3 Carts ... 3 Bullocks ...	37 0 0 { per man-sew.	Part VI is not in force.
46	Dobhatta ...	No permanent establishment entertained for conservancy. When required coolies are engaged.	.....	.....	Part VI is not in force.
47	Dogaipur ...	The garbage and street-sweepings were removed by means of conservancy carts to selected spots outside the town.	5 Conservancy carts ... 3 Bullocks ... 1 Pony ... 11 Meters ... Extra establishment in	1,020 7 0 165 5 0 1,185 12 0	Part VI is in force.
48	Dinagopore ...	.....	2 Inspectors ... 1 Janadhar ... 9 Sweepers ... 22 Meters ... 4 Cartmen ... 10 Coolies ... 11 Carts ... 17 Bullocks ... 6 Wheel-barrow ... 6 Latrines ...	4,946 0 0	
49	Doomraon ...	.....	11 Carts ... 11 Sweepers ... 1 Mito ...	1,106 4 6	Part VI is not in force.
50	Durbhunga ...	The residents of the town are required to place their house sweepings and rubbish early in the morning by the roadside, and the Municipal sweepers remove them by 9 A.M.	3 Overseers ... 3 Head-labourers ... 1 Carpenter ... 10 Sweepers ... 18 Boys ... 21 Bullocks ... 10 Carts ...	20 0 0 4 8 0 8 0 0 3 0 0 1 8 0	Part VI is in force.
51	English Bazar ...	The sweepings and rubbish from the streets were removed daily in scavenging carts, and utilized in filling up depressions in different parts of the town.	1 Bullock ... 10 Meters ... 5 Carts ... 2 Wheel-barrow ... 4 Bullocks ... 3 Ponies ...	1,040 9 0	Part VI is in force.
52	Farradpore ...	.....	1 Inspector ... 12 Meters ... 2 Coolies ... 2 Jullads ... 8 Carts ... 6 Bullocks ...	1,004 8 0	
53	Ghatal ...	.....	5 Sweepers ... 1 Overseer ...	814 0 0	
54	Goalundo ...	.....	6 Sweepers, at Rs. 6 and Rs. 7 per man-sew.		

* In the Dacca Division the street-sweeping, garbage, &c., of the towns of Narasingpur, Farradpore, Madaripore, Barisal, Porcespore, Nasirabad, Muktaschah, and Kaborange were, like those of Dacca, utilized in filling up pits, holes, cesspools, trenches, blind drains, and low grounds; those of Farradpore were also occasionally sold to private individuals to fill up pits, &c., in their compounds. Obnoxious accumulations, such as were immediately injurious to health, were generally collected and burnt at convenient places. In Goalundo the sweepings, &c., were removed in the dry season in the river. The sweepings, &c., of Naichisti and Netrokora were thrown into the river. Those of Jalalabad were sometimes thrown into pits and holes, and people in their own compounds. In Sherepore they were disposed of in a place specially selected for the purpose. Part VI of Act III (R.C.) of 1884 was in force only in the municipalities of Dacca, Narasingpur, Farradpore, Goalundo, Madaripore, Barisal, Porcespore, Jalalabad, Nasirabad and Sherepore.

No.	Name of Municipality.	Mode of conveyance.	Strength of scavenging establishment in men, carts, and plants.	Cost.	REMARKS.
55	Gobardanga	There was no regular establishment employed for conveyance work. Extra coolies were engaged from time to time to do the work.	.....	Rs. A. P.	Part VI is not in force.
56	Gya	The sweepers begin their work daily at 5 A.M. and sweep the roads. The sweepings are used in filling up hollows and excavations, and sometimes also supplied to private individuals on payment. The drains are cleaned every day in the evening.	2 Overseers 10 Ward fundars 10 Pecos 2 Lathrie peons 2 Bullock and chowkidar. 115 Hones 23 1-type mowers 23 Lathrie mechanicians 5 Pith carriers 30 Bullock cartmen 2 Tromblers 46 Bullocks 31 Carts	50 0 0 each 10 0 0 per men. 4 0 0 per men. 4 0 0 per men. 4 0 0 per men. 4 0 0 per men. 3 8 0 0 4 0 0 each 4 0 0 per men. 4 0 0 per men. 4 0 0 4 0 0	Part VI is in force.
57	Hajipore	.....	1 Bahaman 3 M-hens 4 Bullocks—road of food Repairs to carts Cost of a latrine during the non-purification.	60 0 0 240 0 0 182 8 0 8 0 0 20 7 0 510 15 8	Part VI is not in force.
58	Hazaribagh	The garbage and street-sweepings were daily removed in carts and deposited in some extensive gravel pits outside the town, and were subsequently sold to the public as manure, the proceeds being credited to the Municipal Fund.	1 European Overseer 1 Chaprasi 11 Cool-mecher 20 Meters each 11 Carts 23 Bullocks	25 0 0 5 0 0 per manum 5 0 0 3 0 0	Certain sections of Part I are in force.
59	Hogbly and Chinsurah.	.....	11 Road sweepers at 11 11 Sweepers 23 Mills 11 Wooden conveyance carts. 4 Wheel-barrow	6 0 0 each 6 0 0 per men. 5 0 0 per men.	
60	Howrah	.....	Supervising Establishment. 1 Inspector, 4 Overseers, 7 peons, and 1 sirdar. Office Establishment. 1 Writer, 1 bench peon, and 1 bench clerk. Working Establishment. 129 Coolies, 2 bladders, 2 duck-killing dromes, 3 burning elder peons, 51 carriers, and 45 wheel-barrowmen Food and keep of bullocks. Lighting gas lamps at burning establishment. Purchase of bullocks Tools and plant Contingencies	3,398 11 7 530 0 0 12,868 11 9 2,703 6 8 300 0 0 184 0 0 181 0 0 875 7 8 Total N2,748 5 9	Annual cost.
61	Jamshapore in Mysore.	.....	.....	.....
62	Jamshapore in Monghyr.	The street-sweepings were removed to a place outside the station. A Domo has been appointed for removing dead animals.	14 Sweepers at Rs. 4 each 15 " " at Rs. 5 1 Domo at Rs. 4 4 Bullocks at Rs. 6-10 for 12 months. 4 Bullocks at Rs. 6-10 for 6 months. 1 Bladder at Rs. 5 4 Carts	672 0 0 504 0 0 46 0 0 477 0 0 72 0 0 1,778 0 0	Part VI is in force.
63	Jamui	The garbage and street-sweepings were thrown into pits outside the town. There is no fixed place for this purpose.	1 Duffadar, at Rs. 7 a month. 7 Sweepers, at Rs. 3 a month.	84 0 0 252 0 0 336 0 0	Part VI is in force.
64	Jajpore	The garbage and street sweepings were daily removed, and ditches and hollows were filled with them.	1 Chaprasi 6 Meters 3 Carts 3 Bullocks	.... .... .... ....	Part VI is not in force.
65	Jehanabad	.....	3 Sweepers	303 0 0	
66	Jessore	The sweepings are removed in carts and deposited in hollows and covered over with a layer of earth. There is a slaughter-house, and the garbage is buried under ground.	8 Carters 6 Sweepers 1 Chowkidar 1 Bull-keeper	561 13 4	Part VI is in force.

No.	Names of Municipalities.	Mode of conservancy.	Strength of conserving establishment in men, cattle, and plant.	Cost.	REMARKS.
67	Jhalokati ...	.....	2 Sweepers ...	Rs. A. P. 168 0 0	Some of the sections of Part VI are in force.
68	Joy nagore ...	There were no proper arrangements made as yet for the removal of sewage. Extra coolies were employed for the purpose when needed.	.....	.....
69	Jurdiahpore ...	The roads were swept as often as possible.	1 Chuprasi, at Rs. 3 per mensem. 5 Sweepers, at Rs. 2 each.	36 0 0 180 0 0 216 0 0	
70	Julpore ...	.....	4 Janadars 11 Sweepers 21 Mehlers 4 Cartmen 8 Carts 11 Bullocks 7 Latrines	..... ..... 2,808 0 0	Part VI is not in force.
71	Jungipore ...	The main streets were regularly swept, and the sweepings used in filling up unwholesome pits.	10 Mehtars 2 Domes 1 Overseer 12 Bullocks 2 Carts 1 Peon 2 Carters 14 Sweepers 1 Janadar 1 Surkar	768 0 0 48 0 0 1,342 0 0	
72	Kandi ...	The main streets were regularly swept and the sweepings used in filling up unwholesome pits.	2 Carts 9 Coolies	577 3 0	
73	Kemtrapura ...	The garbage and street sweepings were daily removed, and ditches and hollows were filled with them.	6 Sweepers 2 Carts 3 Bullocks	378 16 8	Part VI is in force.
74	Khirpi ...	.....	1 Sweeper	.....	This man sweeps the roads and removes the pauper dead.
75	Khuina ...	The sweepings were deposited in roadside excavations and other low places.	1 Mehtar 2 Sweepers	348 12 0	Part VI is not in force.
76	Kishoregungu ...	.....	2 Coolies	.....	Certain sections of Part VI are in force.
77	Kotechandpore ...	The garbage and street sweepings were carried away and thrown into a dry khul.	2 Carts 2 Bullocks 2 Sweepers	274 9 8	
78	Kotrang ...	.....	1 Cart	80 0 0	
79	Krishnagar ...	The sweepings were used to fill up pits in the town.	1 Sub-overseer 1 Cart 2 Carters 2 Carts 2 Murdafarashes 4 Coolies 1 Rural-ground mill 2 Hoes 2 Khus 12 Bullocks	..... 2,366 11 9	Part VI is in force.
80	Kurseong ...	.....	1 Inspector 6 Sweepers 6 Mehtars 6 Latrines	1,302 0 0	There were no regular conservancy arrangements here, nor was Part VI of the Municipal Act in force.
81	Kuwatia ...	.....	.....	.....
82	Lalbagh ...	The main streets were regularly swept, and the sweepings used in filling up unwholesome pits.	13 Bullocks 12 Wheel-larrows 5 Nishi-soil carts 1 Peon 20 Carters 22 Sweepers 36 Mehtars 6 Trampling coolies 6 Domes 57 Coolies 6 Sub-overseers 1 Engineer	11,008 15 8	
83	Lalgungu ...	.....	1 Bahelman 3 Mehtars 3 Bullocks—cost of feed Cost of plant Repairing cattle shed	80 0 0 144 0 0 180 14 0 12 5 6 15 3 0 351 4 8	Part VI is in force.
84	Madaripore ...	.....	4 Mehtars	.....
85	Madhubani ...	Sweepings, which were not utilized in filling up hollows in the town, were sold to private individuals for manure.	3 Mehtars, at 3 Bullocks 7 Carts	5 0 0 each per mensem.	
86	Meherpore ...	The roads are mostly kutcha and are not swept.	.....	.....	The work of the establishment was supervised by six Ward Committees appointed under the provisions of the Municipal Act.
87	Midnapore ...	.....	1 Overseer 1 Assistant Overseer 1 Sanitary Inspector 1 Clerk 10 Chairmen 1 Bardar 2 Bullock-keepers 20 Coolies 16 Carts 9 Hand-barrows 19 Bullocks	Not given	

No.	Name of Municipality.	Mode of conveyance.	Strength of scavenging establishment in men, cattle, and pland.	Cost.	REMARKS.
				Rs. A. P.	
88	Mohashpore	The sweepings were removed to a distant part of the town to fill up holes.	1 Cart 1 Horse 1 Sweeper	70 10 0	Certain parts of Part VI are in force.
89	Monthyr	The 18 carts were used for the removal of house-refuse and garbage deposited on roadsides by the inhabitants of the town, as well as for street-sweeping, and 10 barrel carts for the removal of foul water from reservoirs. The street-sweepings were utilized in filling up unwholesome hollows, and the garbage and foul water were removed and disposed of in pits in the night-soil field set apart for the purpose.	2 Conservancy Inspectors 8 Janadars 48 Mehtors and domes 10 Reservoir domes 1 Blacksmith Food of 23 bullocks 12 Carts 10 Barrel carts	1,380 0 0 440 0 0 2,016 0 0 460 0 0 108 0 0 1,320 0 0	
				5,941 0 0	
90	Mothari	The sweepings were removed twice a day and utilized in filling up holes.	16 Sweepers 12 Bullocks 6 Carts	1,080 14 5	Part VI is not in force.
91	Mosampur	The roads were swept daily by boys with brooms made of green-peas plants tied in pieces of bamboo. The sweepings were used in filling up hollows.	20 Koranchi sweepers, at Rs. 3-4 each 18 Boys, at Rs. 3 each 1 Janadar at Rs. 5 20 Bullocks—cost of food, Rs. 4-3 each per month ... ..	..... ..... ..... .....	Part VI is in force.
92	Muktagesha	.....	.....	.....
93	Naihati	The sweepings were used in filling up foul tanks and hollows.	21 Coolies 3 Overseers 2 Mehtors	2,771 0 0	
94	Nalchitti	.....	3 Sweepers	214 8 0	
95	Narangunge	The roads and bye-lanes are swept daily between 5 and 7 A. M.	3 Carters 23 Sweepers 3 Domes 2 Ohwaidars	1,761 0 0	
96	Nattore	.....	1 Janadar 6 Sweepers 14 Mehtors 4 Carts 2 Bullocks 1 Pony 2 Latrines	1,703 0 0	
97	Nasirabad	.....	.....	.....
98	Nutukona	.....	.....	.....
99	Noakhally	.....	4 Mehtors at Rs. 4 each per month 2 Bullocks 2 Carts	16 0 0	Certain sections of Part VI have been extended to this Municipality.
100	North Barrack-pore.	The sweepings were used in filling up foul tanks and hollows.	3 Overseers 2 Carts 3 Bullocks 20 Coolies 3 Sardars	3,101 0 0	
101	North Dum-Dum	There were no proper arrangements made as yet for the removal of garbage. Kater coolies were employed for the purpose when needed.	.....	..	Some of the sections of Part VI are in force.
102	Nuddes	The sweepings were used to fill up unwholesome pits and tanks within the municipality.	2 Carts	26 8 0	Some of the provisions of Part VI are in force.
103	Old Malda	The garbage and street-sweepings were removed by means of baskets and 1 scavenging cart, and were utilized in filling up unhealthy holes in the town.	1 Duffadar on Rs. 6 a month 3 Sweepers on Rs. 5 each a month 1 Sweeper on Rs. 4 a month 1 Conservancy cart Food of a pony	72 0 0 180 0 0 46 0 0 48 0 0 368 0 0	Certain sections of Part VI are in force.
104	Patna	The main streets were swept every morning and the bye-lanes twice a week. The street-sweepings were used in filling up offensive ditches.	11 Janadars 33 Pons 32 Cart drivers 32 Sweepers	27,407 0 0	
105	Perosapore	.....	3 Sweepers	254 0 0	
106	Poorce	The sweepings and garbage were carried away in carts to a sandy waste far from the town, and there they were burned. Some of the sweepings were utilized in filling up gaps and low lands.	1 Overseer 6 Janadars 1 Special Janadar 1 Peon 20 Sweepers 27 Bullocks 3 Bullocks 20 Scavengers 20 Carts ... ..	..... ..... ..... ..... 7,268 0 0	Part VI is in force.
107	Pubna	.....	8 Janadars 10 Sweepers 19 Mehtors 1 Domo 1 Grass-cutting 5 Carts 4 Bullocks 1 Latrine ... ..	..... ..... ..... ..... ..... ..... ..... .....

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
108	Parula	The municipality has nine hired carts to carry away the street-sweepings and other refuse to places specially set apart at some distance from the inhabited parts of the town. At daybreak the conservancy carts, sweepers and molters go round the town to sweep the streets and to take away the rubbish, the sweepings, and other offensive matter. Their work is superintended by an overseer assisted by a peon. The whole conservancy establishment cost Rs. 1,771-8-11 during the year under report. Part VI of Act III (B.O.) is in force here.	10 Sweepers 1 Molter Fod of 5 bullocks One-third pay of the road coolies Carts and harness Contingencies	Rs. A. P. 615 5 9 294 0 0 120 0 0 283 7 6 23 8 8 10 10 3 1,267 15 6	
109	Purneah	The street-sweepings were removed in carts to selected sites.	10 Sweepers 5 Cartmen Fod of 5 bullocks One-third pay of the road coolies Carts and harness Contingencies	615 5 9 294 0 0 120 0 0 283 7 6 23 8 8 10 10 3 1,267 15 6	Part VI is in force.
110	Rajpore	The street sweepings and cartage were used in filling up foul tanks and hollows.	18 Coolies 1 Overseer	1,315 0 0	Part VI has been recommended for extension.
111	Ramjibanpore	.....	2 Sweepers	6 0 per man- sum.	
112	Rampore Beauloh*	.....	1 Inspector 1 Jemadar 11 Sweepers 10 Molters 7 Cartmen 7 Carts 7 Bullocks 5 Latrines	4,802 0 0	
113	Ranaghat	The main roads were regularly swept, and the sweepings removed in municipal carts to fill up holes, &c.	1 Overseer 4 Sweepers 4 Ponies	758 0 0	Part VI is in force.
114	Raneegunge	The street sweepings were removed by a contractor who was paid at the rate of Rs. 45 per mansum. Two pieces of land were obtained by the municipality for the deposit of sweepings and refuse.			
115	Ranchi	The sweepings were cleared away every day and thrown into pits outside the town.	33 Sweepers 12 Carts	8,294 5 5	Part VI is not in force.
116	Ravilgunge	.....	1 Overseer 10 Sweepers 4 Carts 4 Cartmen 2 Ponds 1 Pony 1 Grass-cutter	1,637 0 0	Part VI is in force.
117	Roseah	There were two carts to remove the sweepings of the streets and lanes. They went round morning and evening to collect the sweepings placed by the residents on the roadsides, and to take them to the pits fixed for the purpose.	1 Jemadar 2 Peons 5 Molters Fod of two bullocks 1 Horse Hire of bullocks	120 0 0 120 0 0 120 0 0 90 0 0 12 0 0 12 0 0 540 0 0	Part VI is not in force.
118	Rungpore	.....	1 Overseer 14 Sweepers 7 Molters 5 Carts 6 Bullocks 4 Latrines	1,803 0 0	
119	Sahabgunge	The cartmen and street-sweepings were used in filling up of old excavations.	3 Scavenging carts 1 Bamboo rubbish cart 6 Bullocks 11 Sweepers, at Rs. 5 each 1 Jemadar, at Rs. 7 11 Coolies, at Rs. 5 each 1 Molter, at Rs. 7 Total	24 0 0 000 0 0 84 0 0 860 0 0 51 0 0 1,514 0 0	Part VI is in force.
120	Santipore	The sweepings were used to fill up pits in the town.	1 Peon 10 Cartmen 10 Bullocks 10 Carts 7 Coolies	500 0 0	Part VI is not in force.
121	Sasaram	The town is cleaned every day by sweepers who make three rounds a day. The sweepings are removed in carts to a site outside the town, where they are sold to gaderis, who buy them to burn bricks with.	30 Sweepers 13 Cartmen 12 Bullocks 21 Carts	2,077 0 0	Part VI is not in force.

* In the Rajshahye Division in the municipalities of Rampore Beauloh, Dinagpore, Nattore, Pubna, Bogra, Shergpore, and Rungpore, the main roads and streets were swept daily, and the garbage and street-sweepings were removed by carts and thrown into ditches and holes in or outside the municipalities. In Raneegunge the streets of the villages on the eastern bank of the Dinalaunda river were swept twice in a week, and the streets of the towns were swept every morning. The garbage and the street-sweepings were removed daily by a cart and thrown into excavations with a view to fill them up. In Jaiselore the principal roads, streets, and drains were swept daily, but the lanes three times a week. The sweepings on being collected in heaps were carried away to a distance over a mile and trampled. In the dry season they were utilised in filling up holes and excavations in the town. No cattle and carts were used in Kursumet. The garbage and street-sweepings were removed by sweepers employed on the roads, and were thrown at a distance from the inhabited part of the town.

Part VI of the Act is in force in the municipalities of Darjeeling, Rampore Beauloh, Dinagpore, Nattore, Pubna, Bogra, Rungpore, and Jaiselore only.

No.	Names of Municipalities.	Mode of conservancy.	Strength of sweeping establishment in men, cattle, and plant.	Cost.	REMARKS.
122	Batkhirn ...	There was no special arrangement for conservancy. A cart was purchased, but not used for want of funds. The streets were daily swept by a fishier, and the sweepings deposited in the khāl, and pits, and hollows.	.....	Rs. A. P.	Part VI is not in force.
123	Serajgunge ...	.....	1 Jemadar 4 Sweepers 21 Mchitars 2 Humes 2 Carts 2 Ponies 5 Latrines	2,033 0 0	
124	Serampore ...	.....	1 Overseer, including travelling allow- ance at the rate of Rs. 15 per month at 4 Annas 8 Cartons 1 Carpenter 1 Blacksmith 40 Coolies 4 Donkeys 3 Mchitars Feed and keep of 5 bullocks.	85 0 0 15 0 0 each, 7 0 0 " 20 0 0 " 11 0 0 " 7 0 0 " 22 0 0 " 22 0 0 " 40 0 0	
125	Sewan ...	.....	1 Head sweeper 10 Sweepers 2 Donkeys	.....
126	Sherepora in Bogra ...	.....	1 Jemadar 11 Sweepers 2 Mchitars 1 Thika dome 1 Cart 1 Bullock 2 Hand-barrows 11 Latrines	547 0 0	
127	Sherepora in My- mansingh.	.....	.....	.....
128	Shanarhi ...	.....	2 Mchitars, at Rs. 3 each per mensem. 2 Carts	.....	Part VI is not in force.
129	Sonamukh ...	The sweepings were removed in carts outside municipal limits, and were either thrown into the fields or used in filling up excavations.	11 Mchitars 3 Bullocks 3 Carts 3 Wheel-barrows	940 0 0	
130	Soory ...	.....	1 Overseer 1 Peon 14 Sweepers 1 Bullock-keeper 5 Carts 5 Cartmen 8 Bullocks	1,400 0 0	
131	South Burrack- pore.	The sweepings were used in filling up foul tanks and hollows.	2 Carts 2 Bullocks 18 Coolies 3 Overseers	3,351 0 0	Some of the sections of Part VI are in force.
132	South Dum-Dum...	There were no proper arrangements made as yet for the removal of garbage. Extra coolies were employed for the purpose when needed.	.....	.....	Some of the sections of Part VI are in force.
133	South Suburban ...	The street sweepings and garbage were used in filling up foul tanks and hollows.	3 Carts 3 Bullocks 19 Coolies 3 Riders 1 Overseer	3,427 0 0	Portions of Part VI are in force.
134	Suburban Muni- cipality.	The work of cleaning the streets and of removing rubbish was done by contract. This contract was first entered into in 1861 for five years, at Rs. 24,000 per annum. It was renewed in 1880-87 upon the former terms, determinable after four months' notice on either side. In addition to the work thus done under contract, the Commissioners maintained a number of carts for special conservancy work in (town) houses and other crowded localities. The Commissioners also entertained the superintending establishment shown in next column for road and conservancy work.	2 Asst. Engineers at 2 Peons Ward Establishment. 2 First grade Over- seers at 2 Second grade Over- seers 2 Third grade Over- seers 3 First grade Buffa- lars 3 Second grade Buffalards 6 Jemadars 18 Peons 340 Coolies	900 0 0 7 0 0 208 0 0 80 0 0 80 0 0 15 0 0 12 0 0 12 0 0 7 0 0 5 0 0	Each per mensem. Part VI is in force.
135	Taki ...	There were no special arrangements made for the conservancy of the town.	.....	.....	Part VI is not in force.
136	Tikari ...	.....	3 Carts 8 Hand-barrows 16 Sweepers	1,420 8 1	Part VI is not in force.
137	Tumlook ...	.....	2 Carts 3 Bullocks 1 Hand-barrow 1 Overseer 4 Mchitars	Not given.	
138	Utterpara ...	.....	2 Carts 1 Sweeper Feed and keep of 2 bullocks. 2 Cartmen	7 0 0 0 0 0 8 0 0 each.	

APPENDIX L

Statement of Dispensaries maintained by Municipalities in Bengal during the year 1886-87.

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1886-87.		Income.	Expenditure.	REMARKS.
		In-door.	Out-door.			
1. Arrah ...	Arrah ...	24,750		Rs.	Rs. 3,846	It possesses Government promissory notes to the value of Rs. 7,500.
2. Baduria ...	Baduria ...	850		.....	605	
3. Balidict ...	Balidict ...	8,251		.....	658	
4. Balasore ...	Two dispensaries	7,400		.....	500	The Pilgrim Hospital in Balasore possesses an endowment from the Cuttack Annasastiv Fund.
5. Ball ...	Beams' Charitable Dispensary, Bankura	.....	1	.....	430	
6. Bankura ...	Bankura ...	5,020		.....	1,738	Maintained entirely from Municipal Funds.
7. Barua ...	1 Dispensary	3,955		.....	865	The dispensary possesses a Government promissory note of Rs. 1,000.
8. Barh ...	Barh ...	232	4,958	.....	1,840	Maintained wholly by the Municipality.
9. Barrupore ...	Barrupore ...	4,272		.....	718	
10. Barisal ...	Barisal ...	7,710		.....	5,980	
11. Basirhat ...	Basirhat ...	1,320		.....	381	
12. Basirpore ...	Basirpore ...	1,239		.....	450	
13. Beanganur ...	Beanganur ...	1,353		.....	707	
14. Behar ...	Behar ...	225	6,480	.....	1,201	Maintained partly by the Municipality and partly by private subscriptions.
15. Berhampur ...	Berhampur ...	458	8,507	2,500	3,518	The dispensary possesses an invested capital of Rs. 40,000.
16. Betlali ...	Betlali ...	370	12,311	.....	6,000	
17. Bhadrach ...	Bhadrach ...	4,370		.....	703	
18. Bhagulpore ...	Bhagulpore ...	8,353		.....	5,401	
19. Bhuddreswar ...	Bhuddreswar ...	2,578		.....	816	
20. Bishnupore ...	Bishnupore ...	5,055		.....	830	Maintained entirely from Municipal Funds.
21. Bogra ...	Bogra ...	6,603		.....	1,470	The dispensary has a deposit of Rs. 3,000 in Government securities with the Comptroller-General.
22. Brahmunberiah ...	Brahmunberiah ...	1,094		.....	200	
23. Burdwan ...	Burdwan ...	733	0,534	4,517	4,517	A sum of Rs. 3,857 was paid from the Municipal Fund. The dispensary possesses an endowed fund of Rs. 18,000 invested in Government securities, which are held under custody by the Comptroller-General.
24. Buxar ...	Buxar ...	4,258		.....	1,800	
25. Chabassa ...	Chabassa ...	.....	1,170	80	815	The Municipality took charge of the dispensary on the 1st January 1884, and has maintained it with the aid of private subscriptions from that date. The amount of subscriptions realised during the year was Rs. 220. It has invested Rs. 2,000 in Government promissory notes, 4 per cent.
26. Chanduria ...	Chanduria ...	408		.....	407	
27. Chattri ...	Chattri ...	2,053		.....	1,010	
28. Chittagong ...	Chittagong Hospital...	300	0,028	3,720	3,720	
29. Chunduckona ...	Chunduckona ...	4,053		.....	800	
30. Chuprah ...	Chuprah ...	18,177		.....	0,280	The dispensary has an invested capital of Rs. 17,700 allotted to it from the endowment fund of the late Shah Buzwari Ial Bahadur.
31. Coling ...	Coling ...	5,005		.....	553	
32. Comilla ...	Comilla ...	180	0,518	.....	2,053	
33. Cooch Behar ...	Cooch Behar ...	1,310		.....	405	
34. Cox's Bazar ...	Cox's Bazar ...	8,900		.....	.....	Government subscribes Rs. 40 a month; besides this it has local and municipal subscriptions.
35. Cuttack ...	Cuttack ...	13,597		.....	1,270	
36. Cutwa ...	Cutwa ...	70	28 daily average.	.....	1,502	* This sum includes Rs. 500 expended towards the construction of the dispensary building. The Government promissory note of Rs. 600 belonging to the dispensary was disposed of for the purpose.
37. Dacca ...	Midland Hospital and the dispensaries attached to it.	36,972		.....	17,810	
38. Dacca ...	Dacca ...	171		.....	56	Temporary institution.
39. Dargach ...	Dargach ...	4,925		.....	5,748	
40. Daulatpur ...	Daulatpur ...	2,771		.....	706	
41. Deogarh ...	Deogarh ...	318		.....	1,093	
42. Dinapore ...	Dinapore ...	5,015		.....	2,010	
43. Durban ...	Durban ...	647	daily average	.....	1,550	It possesses no endowments.
44. English Bazar ...	English Bazar ...	8,900		.....	1,550	
45. Furrupore ...	Furrupore ...	4,018		.....	1,049	
46. Ghatal ...	Ghatal ...	23	0,557	.....	728	The dispensary receives a monthly contribution of Rs. 10 from the Midnapore District Board.
47. Goalundo ...	Goalundo ...	121		.....	815	
48. Gaya ...	Gaya Pilgrim Hospital	318	8,345	.....	5,378	
49. Haldia ...	Haldia ...	0,083		.....	1,501	
50. Hazaribagh ...	Hazaribagh ...	127	4,555	.....	1,700	
51. Howrah ...	Howrah General Hospital.	.....	.....	.....	3,400	This amount represents the yearly contribution to hospital by the Municipality.
52. Jamalpur in Mymensingh ...	Jamalpur ...	813		.....	404	
53. Jalpur ...	Jalpur ...	48		.....	415	
54. Jaldahad ...	Jaldahad ...	5	2,455	.....	477	
55. Jessore ...	Jessore ...	6,903		.....	5,433	
56. Jharkhand ...	Jharkhand ...	6,845		.....	1,022	
57. Jharkhand ...	Jharkhand ...	6,140		.....	1,020	
58. Jharkhand ...	Jharkhand ...	4,103		.....	1,946	It received subscriptions amounting to Rs. 263, and has a promissory note for Rs. 500. The deposits in the Savings Bank also amount to Rs. 754.

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1880-87.		Income.	Expenditure.	REMARKS.
		In-door.	Out-door.			
59. Kandi ...	Kandi ...	6,929		.....	5,430	It has no endowments. The private subscriptions amounted to Rs. 75 a month.
60. Kendraparah ...	Kendraparah ...	2,394		.....	1,056	
61. Khulna ...	Khulna ...	1,069		.....	796	The Rydabad estate contributes Rs. 13 per annum to the dispensary.
62. Kishoregunge ...	Kishoregunge ...	2,123		.....	695	
63. Khiprai ...	Khiprai ...	.....	3,508	.....	64	
64. Kotchandpore ...	Kotchandpore ...	2,198		.....	687	
65. Krishnagur ...	Krishnagur ...	276	8,840	.....	2,712	The dispensary possesses no endowments.
66. Kurseong ...	Kurseong ...	1,304		.....	847	A sum of Rs. 115 was raised by the Civil Medical Officer, Kurseong, as subscription from the neighbouring tea-planters.
67. Kuthia ...	Kuthia ...	1,000		.....	497	
68. Lalbagh ...	1. City Moorshedabad Hospital.	316	11,360	.....	2,974	It has a fund of Rs. 4,500 invested in Government securities, and received subscriptions amounting to Rs. 653.
69. Madhabani ...	2. Jesuriah Hospital.	231	4,944	.....	2,220	The dispensary has invested Rs. 5,000 in Government promissory notes.
70. Moherpore ...	Madhabani ...	231	11,803	.....	2,558	The dispensary possesses certain endowments.
71. Midnapore ...	Moherpore ...	1,047		.....	476	
72. Monghyr ...	Moree Charitable Dispensary.	453	6,060	1,401	4,364	
73. Moulvati ...	Monghyr ...	.....	15,583	.....	6,362	
74. Nadarapore ...	Moulvati ...	130	16,178	.....	2,640	
75. Nabhali ...	Nadarapore ...	.....	3,170	.....	610	
76. Naraingunge ...	1. Dispensary ...	.....	6,503	.....	1,330	
77. Natore ...	Naraingunge ...	.....	4,063	.....	1,006	
	Natore ...	.....	4,408	.....	109	The dispensary possesses an endowment of Rs. 1,00,000 granted by the late Rajah Pratapa Nath Ray of Dighapuria for the maintenance of this dispensary and the English school at Dighapuria.
78. Nasirabad ...	Nasirabad ...	4,801		.....	5,381	
79. Nonkhali ...	Nonkhali ...	91	2,638	.....	1,134	In addition to this Rs. 192 had been expended for the thorough repair of the dispensary building. The dispensary has no endowments.
80. North Baruckpore ...	1. Dispensary ...	1,005		.....	697	
81. Old Maidah ...	Old Maidah ...	4,637		.....	672	
82. Patna ...	Two dispensaries ...	26,073		.....	11,790	Maintained wholly by the Municipality.
83. Patongpore ...	Patongpore ...	3,575		.....	826	
84. Pooree ...	Pooree ...	3,394		.....	1,127	
85. Puhma ...	Puhma ...	8,060		.....	1,435	
86. Puralia ...	Puralia ...	270	7,841	.....	1,698	The sum of Rs. 435 was received as private subscriptions, and the rest paid by the Municipality.
87. Purneah ...	Purneah ...	.....	.....	.....	1,330	
88. Rajpore ...	Rajpore ...	6,130		.....	810	The dispensary possesses no endowments.
89. Ranjithpore ...	Ranjithpore ...	3,244		.....	674	
90. Rampore Baulmali ...	Rampore Baulmali ...	17,277		.....	2,132	The dispensary possesses an endowment of Rs. 1,00,000 granted by the late Rajah Pratapa Nath Ray of Dighapuria for the maintenance of this dispensary and the English school at Dighapuria.
91. Rangpat ...	Rangpat ...	1,950		.....	568	The dispensary possesses no endowments.
92. Raneocunse ...	Raneocunse ...	221	3,398	.....	1,430	
93. Raschi ...	Raschi ...	1,132		.....	1,237	This institution is maintained partly by the Municipality and partly by private subscription, which amounted to Rs. 217 during the year.
94. Revilung ...	Revilung ...	.....	5,440	.....	1,412	
95. Roerah ...	Roerah ...	.....	.....	.....	640	
96. Rugpore ...	1. Dhab Dispensary 2. Mahurunge Dispensary.	18,334		.....	2,960	The Dhab Dispensary has Government securities of the nominal value of Rs. 14,500.
97. Sabalgunge ...	Sabalgunge ...	16		.....	119	
98. Santipore ...	Santipore ...	1,468		.....	789	The dispensary possesses no endowments.
99. Sasaram ...	Sasaram ...	4,423		.....	2,138	
100. Salkura ...	Salkura ...	1,774		.....	908	
101. Soraungunge ...	Soraungunge ...	9,616		.....	2,571	The dispensary has a monthly subscription of Rs. 80 paid by the local community.
102. Swarnpore ...	Swarnpore Hospital...	4,777		.....	1,805	
103. Swan ...	Shihara Dispensary ...	2,315		.....	274	
104. Sherepore in Borna ...	Swan ...	438		.....	701	
105. Sherepore in My ...	Sherepore ...	1,642		.....	757	
106. Sitamarhi ...	Sherepore ...	5,361		.....	.....
107. Soory ...	Sitamarhi ...	198	9,793	90	1,333	The dispensary possesses an endowment of Rs. 2,000.
108. South Baruckpore ...	Soory ...	80	9,830	.....	1,076	Funds.
109. South Dum-Dum ...	1. Dispensary ...	1,680		.....	693	
110. South Suburban ...	2. Ditto ...	1,225		.....	630	
	Baridha ...	6,124		.....	1,619	The dispensary possesses no endowments.
	1. North Suburban Hospital.	458	4,735	5,911	4,256	The Municipality contributes Rs. 1,600 per annum towards the support of the hospital.
111. Suburban ...	2. Shunbhoo Nath Pandit's Dispensary.	.....	10,768	2,183	2,183	The Municipality contributes Rs. 1,200 per annum for the support of the dispensary.
	3. Anandam Apear's Dispensary.	7,774		.....	.....	It receives a grant of Rs. 500 per annum from the Suburban Municipality.
112. Takoe ...	Takoe ...	.....	.....	.....	.....	There is no Municipal Charitable Dispensary. The Municipality contributes Rs. 180 to the local dispensary.
113. Tumlook ...	Tumlook ...	46	5,400	.....	1,078	
114. Uterparah ...	Uterparah ...	246	2,145	1,600	1,600	The Municipal Commissioners contributed Rs. 80 and Rs. 40 respectively for the repair of the dispensary building and for the disposal of dead bodies.

APPENDIX M.

Statement showing the number of schools in each Municipality, the average attendance at each of them, and the Municipal contribution paid during the year 1886-87.

Number.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal aid.		REMARKS.
				Rs. A. P.		
1	Arrah	40	Not shown	637	0 0	5 for boys, 3 for girls, 10 pathshalas. Of these 10 receive municipal grant.
2	Bahadurpur	15	674	45	0 0 per men- sem.	
3	Baidabati	4	173	1,811	0 0	
4	Balesore	46	1,889	473	0 0	7 for boys, 3 for girls, and 1 pathshala. 6 schools for boys and 3 for girls.
5	Bali	6	501	1,201	0 0	
6	Banbura	31	1,571	646	0 0	
7	Bansbaria	8	Not stated	1,700	0 0	3 for boys, 3 for girls, and 1 pathshala. 6 schools for boys and 2 for girls.
8	Barambar	11	879	1,985	0 0	
9	Barames	8	Not furnished.	88	0 0	
10	Barli	10	Not shown	348	0 0	3 for boys and 1 for girls; 3 only receive aid. Of these 2 are schools and 8 pathshalas; 7 receive munici- pal grant.
11	Barriepore	4	229	540	0 0	
12	Barisal	5	951	875	0 0	
13	Basirhat	17	862	1,985	0 0	1 middle class school, 1 girls' school, and 1 pathshala. The figures in the last two columns are for middle class schools.
14	Bazirpore	5	138	88	0 0	
15	Birangur	3	103	250	0 0	
16	Bobar	2	Not shown	1,020	0 0	Besides one technical school was established in January 1885, the average attendance in which was 20. It was entirely supported by the Municipality.
17	Borhanpore	12	Not furnished.	1,050	10 0	
18	Botlich	79	Not shown	386	0 0	
19	Bhatkuchi	4	Not shown	392	0 0	The zillah school in Bankura and the Houghly Col- lege have not been shown in the statement. The following institutions have been included among the schools entered in the statement. The amount of contribution received by them is noted against each:—
20	Bhatpur	101	2,140	838	0 0	
21	Bludumbar	2	190	55	0 per men- sem.	
22	Bishnupore	38	941	690	0 0	Municipality. School. Annual contribution. Rs.
23	Boga	4	413	544	0 0	
24	Brahmunbarish	6	314	23	0 per men- sem.	
25	Burdwan	8	1,054	2,127	0 0	Bankura... { 1 Music school ... } 26 { 1 Technical school ... } 24 { 1 Night school ... } 20 { 1 Tol ... } 70 Bishnupore { 1 Industrial school ... } 120 Barampore { 1 Tol ... } 48 each. Baidabati... { 1 Tol ... } 120 { 1 Night school ... } 24 Bali ... { 1 Tol ... } 40 Midnapore { 1 Night school ... } 33 Kamulpore { 1 Technical school ... } 24
26	Buxar	16	Not shown	365	0 0	
27	Calyesore	24	984	61	0 0	
28	Chandpur	3	70	45	0 0	These two schools for boys. Only the Municipal school is supported by the Municipality here. It also contributes Rs. 12 and Rs. 5 towards the support of a Hindu girls' school and a Sanskrit tol. 1 middle school, 1 upper primary school. The latter only receives a grant.
29	Chattura	1	64	30	0 0 per men- sem.	
30	Chittagong	12	1,543	.....	.....
31	Chodah	3	89	12	0 0	This Municipality does not contribute anything towards education. 2 for boys, 2 for girls, and 1 pathshala.
32	Chandrekona	16	511	60	0 per men- sem.	
33	Chupra	73	Not shown	1,192	14 10	
34	Coleong	4	79	240	0 0	Besides the contribution of Rs. 30 a month towards the maintenance of a vernacular school, the Munici- pal Commissioners of Calcutta paid Rs. 5 per men- sem for the support of a public library.
35	Comilla	6	.....	.....	.....
36	Coormucally	5	254	417	11 9	
37	Cox's Bazar	3	144	30	0 0 per men- sem.	2 for boys, 2 for girls, and 1 pathshala.
38	Culina	15	526	300	0 0	
39	Cuttack	13	411	1,637	10 0	
40	Cuttwa	4	278	69	0 0 per men- sem.	2 for boys and 1 pathshala.
41	Dacca*	696	10,419	7,661	0 0	
42	Dahilhat	6	295	23	0 per men- sem.	
43	Darjeeling	11	605	600	0 0	2 for boys and 1 pathshala.
44	Daudnagar	7	Not shown	149	0 0	
45	Dubbaita	7	161	240	0 0	
46	Doochur	7	347	470	0 0	2 for boys and 1 pathshala.
47	Durgapore	6	347	240	0 0	
48	Dumraon	23	Not shown	746	0 0	
49	Duttahunge	6	Not shown	868	12 0	2 for boys and 1 pathshala.
50	Duttahunge	6	Not shown	868	12 0	
51	Duttahunge	6	Not shown	868	12 0	

* In the Dacca Division during the year under report a sum of Rs. 600 was contributed by the Dacca Municipality towards the maintenance of the local model school. The three schools in the Municipality of Narayngunge received a monthly subscription of Rs. 110 from the Municipal Fund. In Purnea a contribution of Rs. 8 a month was paid to the local vernacular school, and in Goalundo the Municipality contributed Rs. 25 and Rs. 5 respectively a month to the English and the girls' school. The vernacular school is said to be under the management of the Municipality. In Baidabati the total contribution by the Municipality amounted to Rs. 445.

Of the five schools at Barisal, only 3, viz. the middle class vernacular school, the pathshala, and the girls' school, get a monthly grant of Rs. 5, Rs. 3, and Rs. 4 respectively from the Municipal Fund. The Municipality of Naichitai paid Rs. 392 towards the year for the maintenance of the middle class English school there. The Anglo-Vernacular, now called Victoria Jubilee School, in haliokati, received Rs. 425 from the Municipal Fund for its maintenance during the year. It receives 25 per mensem from the Purnea Municipal Fund towards the maintenance of the higher class English school there.

At Narainhat Rs. 50, Rs. 5, and Rs. 4 per mensem were paid from the Municipal Fund towards the maintenance respectively of the Harding's Vernacular School, Alexander's Vernacular Girls' school, and Hatan Son pathshala, and at Muktagesha Rs. 20 per mensem to the local middle class English school. The higher class English School at Jamalpore received a contribution of Rs. 75 a month from the Municipality, and the girls' school and Baripore pathshala Rs. 3 and Rs. 3 per mensem. In Baitopore the Municipality contributed Rs. 4 a month to the middle class Anglo-Vernacular school and Rs. 3 to the All-India pathshala. In Shergarh Municipality contributed notice during the year. The Kishoreganj Municipality paid a monthly subscription of Rs. 87 to the higher class vernacular school, Rs. 3 to each of the pathshala at Khutlar char, Nagma, and Barua, Rs. 1 to each of the Jhali and Boyla pathshala, and Rs. 5 and Rs. 3 to the Kishoreganj and Nagua girls' schools respectively.

Number.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal aid.	REMARKS.
				Rs. A. P.	
50	English Bazar ...	3	246	1,185 0 0	
51	Furzedpore ...	6	254	464 0 0	
52	Ghatia ...	17	425	80 0 0	per month.
53	Gooland ...	3	246	196 0 0	
54	Goverdanga ...	11	440	417 0 0	
55	Gya ...	3	Not shown	2,704 0 0	2 for boys, 1 for girls, and 8 patahalas. Of these receive municipal aid.
56	Hajpore ...	10	Not shown	120 0 0	
57	Hajpore ...	6	402	374 0 0	
58	Hirahy and Chinnah ...	20	2,020	850 0 0	
59	Hirahy ...	36	Not shown	1,025 0 0	
60	Jamapore in Mymensingh ...	6	246	119 0 0	
61	Jamapore in Mymensingh ...	10	505	...	
62	Jamui ...	6	312	...	
63	Jalpaore ...	2	67	600 0 0	
64	Johannabad ...	3	Not shown	31 0 0	per month.
65	Jessore ...	5	91	123 0 0	2 for boys, 1 for girls, and 2 patahalas. Of these 4 receive grant.
66	Jhalokati ...	1	78	63 0 0	
67	Jyngpur ...	6	400	548 0 0	3 for boys and 3 for girls.
68	Jurdahpore ...	4	Not shown	...	
69	Julpigore ...	4	246	...	
70	Juniapore ...	1	367	1,176 0 0	
71	Kandi ...	15	860	722 13 0	
72	Kendraparah ...	44	105	549 0 0	There is one technical school in which 64 students learn carpentry, sewing, and drawing. The Municipality paid Rs. 500 during the year for the construction of a girls' school.
73	Khirpai ...	2	Not shown	25 0 0	Besides contributing Rs. 25 per annum towards the maintenance of the middle class English school, the Municipal Commissioners of Khirpai expended Rs. 10 for the repair of the school buildings, 4 for boys and 1 for girls.
74	Khoolna ...	5	255	150 0 0	1 boy, 1 girls' school, and 2 patahalas.
75	Kishoreganj ...	11	400	371 0 0	18 for boys, 10 for girls; none receive any grant.
76	Kotechaudpore ...	4	137	...	
77	Kotring ...	2	103	300 0 0	
78	Krishnagar ...	28	1,202	Nil	
79	Kurweng ...	3	136	...	
80	Kushia ...	1	219	370 0 0	3 for boys, 1 for girls.
81	Lalbahar ...	33	708	1,816 6 0	There is one technical school here.
82	Lalgunge ...	6	Not shown	144 0 0	
83	Madaripore ...	12	260	854 0 0	
84	Madhaban ...	6	Not shown	227 4 1	
85	Maheshpore ...	1	111	500 0 0	1 for boys, 1 for girls, and 2 patahalas
86	Maidupore ...	21	1,535	1,540 0 0	One of the girls' schools in Maidupore, named the Hirsch Girls' School, was, during the year under report, solely maintained by the Municipal Commissioners at a cost of Rs. 306. It is located in a building constructed by the Rajah of Moinsaul for the purpose.
87	Maheshpore ...	3	137	300 0 0	1 for boys, 1 for girls, and 1 night-school.
88	Maheshpore ...	38	1,512	2,918 0 0	
89	Moribari ...	11	Not shown	133 0 0	
90	Moufarpore ...	30	Not shown	436 4 4	
91	Muktagacha ...	1	...	90 0 0	
92	Nabati ...	12	847	435 0 0	8 for boys and 4 for girls.
93	Nalchiti ...	1	43	36 0 0	
94	Narainganje ...	3	...	235 0 0	
95	Natore ...	3	170	3,292 0 0	
96	Nasirabad ...	4	...	305 0 0	
97	Nofukomah ...	1	134	194 0 0	
98	Noukhu ...	5	655	101 0 0	
99	North Barrackpore ...	20	876	847 0 0	4 for boys, 3 for girls, and 9 patahalas, of which 10 only receive municipal grant.
100	North Dum-Dum ...	2	107	984 0 0	One high school and the other middle class school
101	Nudia ...	10	156	492 0 0	2 for boys, 2 for girls, 3 patahalas, and 12 Sanskrit tola; 5 of them receive grant.
102	Old Malah ...	5	119	333 0 0	
103	Patna ...	20	Not shown	1,532 0 0	
104	Purandarpore ...	23	707	602 0 0	
105	Purandarpore ...	53	922	438 0 0	
106	Purana ...	7	230	302 0 0	7
107	Purulia ...	4	421	190 0 0	The Municipality paid a sum of Rs. 250 towards the construction of a house for a female school.
108	Purneah ...	101	238	60 0 0	
109	Rajpore ...	7	403	300 0 0	6 for boys, 1 for girls; 5 only receive aid.
110	Ranjanpore ...	3	70	44 0 0	per month.
111	Rampore Bannat ...	10	1,644	323 0 0	
112	Ranaghat ...	3	233	380 0 0	1 Anglo-vernacular school, 1 girls' school, 1 Sanskrit school; besides there are a number of patahalas.
113	Ranogunge ...	5	231	40 0 0	per month.
114	Ranchi ...	8	95	270 0 0	
115	Reviganje ...	6	Not shown	1,017 0 0	
116	Rosera ...	3	Not shown	923 6 3	
117	Rangpore ...	10	271	...	
118	Raniganje ...	1	54	146 0 0	
119	Rautpore ...	21	401	902 5 6	Of the 21 schools 17 are patahalas, which receive Rs. 200 during the year.
120	Rasaram ...	25	Not shown	1,500 0 0	
121	Raukura ...	6	179	180 0 0	All these schools are for boys. Five receive municipal grant.
122	Rerajung ...	9	253	444 0 0	
123	Scrampore ...	10	1,144	140 0 0	per month.
124	Sevan ...	14	Not shown	499 0 0	
125	Sherepore in Bhaga ...	8	134	49 0 0	
126	Sherepore in Mymensingh ...	2	224	132 0 0	
127	Sitamarhi ...	1	Not shown	...	
128	Sonamukhi ...	19	676	315 0 0	
129	South Barrackpore ...	17	970	2,106 0 0	18 schools for boys and 4 patahalas; 1 Sanskrit tola.
130	South Dum-Dum ...	2	84	150 0 0	One Anglo-vernacular and the other night-school.
131	South Suburb ...	21	902	714 0 0	9 for boys, 4 for girls, and 7 patahalas. Besides there is a Sanskrit tola.
132	Suburb of Calcutta ...	66	Not shown	3,000 0 0	
133	Taki ...	8	574	215 0 0	7 for boys, 1 for girls. Of these 7 receive municipal grant.
134	Tokari ...	3	Not shown	...	
135	Tumuk ...	10	275	824 0 0	
136	Uttarpur ...	7	710	11 0 0	per month.

APPENDIX N.

Statement of Special Loans to Municipalities and other Public Bodies in Bengal during the year 1886-87.

DESCRIPTION OF SPECIAL LOANS.	Amount of loan sanctioned.	Rate per cent.	Date of order authorising loan.	Balance at close of last year.	Amount advanced during the year.	Total.	Amount repaid.	Balance of loan at close of the year.	Amount of interest realised and added to revenue.	Amount of interest unpaid.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
<i>Presiding Comptroller, including Port Trust.</i>										
Calcutta Municipality ..	75,51,199 10 3	4½	Government of India, Financial Department, No. 141, dated 17th February 1887.	67,75,672 0 3	.....	67,75,672 0 3	1,73,397 4 9	65,99,384 11 6	2,96,008 7 5	.....
Calcutta Port Fund (fixed) ..	17,65,000 0 0	4½	Government of India, Financial Department, No. 141, dated 17th February 1887.	17,65,000 0 0	.....	17,65,000 0 0	.....	17,65,000 0 0	79,638 0 0	.....
Calcutta Port Trust ..	53,64,349 3 0	4½	Act IV (B.C.) of 1871, No. 141, dated 17th February 1887.	42,48,291 0 4	.....	42,48,291 0 4	1,13,546 8 10	41,34,744 12 4	2,12,399 11 8	.....
Bowbally Bridge Commis- sioners ..	23,90,000 0 0	4½	Act IX (B.C.) of 1871, No. 141, dated 17th February 1887.	9,33,333 3 4	.....	9,33,333 3 4	4,03,333 5 4	(c) 8,36,000 0 0	2,12,399 11 8	.....
Port Commissioners for the Bridges of the Middle- nore Docks.	79,00,000 0 0	•	Government of India, Financial Department, No. 1463, dated 4th December 1886.	28,75,000 0 0	{ 31,00,000 0 0 1,25,000 0 0 }	(a) 56,04,000 8 3	.....	56,04,000 8 3	.....	(3) 3,29,859 4 5
<i>Loans to Municipalities.</i>										
Darjeeling ..	40,000 0 0	4½	Government of India, Financial Department, No. 353, dated 17th February 1887.	32,272 14 1	.....	32,272 14 1	1,519 14 2	39,009 16 11	1,834 4 10	.....
<i>Loans to other public bodies and other Bodies.</i>										
Muzra Mahomed Hossein's Bazaar ..	984 0 0	6½	Government of Bengal, No. 1927-B, dated 15th May 1886.	786 0 3	.....	786 0 3	259 8 9	306 7 6	77 2 1	.....
Total ..	4,41,77,352 13 3			1,60,35,746 4 3	32,29,000 8 3	1,92,64,792 12 6	6,96,896 0 10	1,91,69,896 8 6	4,13,976 4 1	5,50,668

* At 4½ per cent. up to 11th September 1886, and thereafter at the rate Government borrowed during the year of advance being for 1886-87, Rs. 4 per Rs. 97-11.

(a) Added to the principal on account of discount: the obligation of the Port Commissioners being to pay Rs. 100 ultimately for every Rs. 97-11 advanced; the amount of discount has been added to the principal, and interest is calculated at 4 per cent.

(b) Interest due up to 31st March 1887. Of this Rs. 2,06,283-14-9 has been paid in August 1887. A claim has been made for the balance.

(c) Railways paid off during the current year.

APPENDIX O.

Statement of Loans raised by Municipalities and other public bodies outside Government account during the year 1886-87.

CORPORATIONS RECEIVING LOAN.	Date of order authorising loan.	Amount of loan sanctioned	Rate of interest.	Balance of last year.	Amount of loan raised during the year.	Total.	Amount repaid.	Balance of loan at close of the year.	Amount of interest due.	Amount of interest paid.	Balance of Sinking Fund on 31st March 1887.
			Per cent.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
<i>Calcutta Municipality.</i>											
Loans with 5 per cent. Reserve Fund ...	17th May 1882 ... 10th February 1883 ...	54,30,000 } 15,00,000 }	5 } 5 }	38,14,000	...	38,14,000	9,72,000	28,42,000			
Loans with 1 per cent. Reserve Fund ...	11th July 1884 ... 30th June 1884 ... 17th " 1885 ... 22nd April 1886 ...	14,00,000 } 15,00,000 } 25,00,000 } 25,25,000 }	4 } 4 } 5 } 5 }	...	50,48,300	54,51,000	75,00,300	...	5,30,924 7 5	5,30,924 7 5	(a) 47,000 10 0 (b) 41,900 0 0 (c) 2,000 0 0 (d) 394 10 1
Port Commissioners of Calcutta ...	5th July 1884 ... 12th February 1883 and 4th January 1880 ...	30,00,000 } 30,00,000 }	4 } 5 }	30,00,000	...	30,00,000	...	30,00,000	1,35,000 0 0	1,35,000 0 0	73,02,700 0 0 (e) 14,799 2 2
Darjeeling Municipality ...	17th June 1882 ...	30,00,000	5	42,500	...	42,500	8,500	30,000	2,500 0 0	2,500 0 0	...
Burdwan ...	20th February 1883 ... 11th " 1880 ...	1,00,000 } 25,000 }	5 } 5 }	1,00,000	24,500	1,24,500	...	1,24,500	5,764 7 5	5,644 0 8	12,000 0 0
Bowmah ...	8th July ...	50,000	5	...	50,000	50,000	...	50,000	...	...	...
		2,12,50,000		1,43,21,000	33,00,400	1,75,31,200	9,75,000	1,65,56,200	8,02,474 8 10	8,02,274 2 1	4,53,704 6 2

- (a) Contribution to 1 per cent. Reserve Fund in the hands of the Municipality.
 (b) Amount of investments belonging to 1 per cent. Reserve Fund.
 (c) Contribution to 2 per cent. Reserve Fund in the hands of the Municipality.
 (d) Cash in the Bank of Bengal on account of 1 per cent. Reserve Fund.
 (e) Ditto ditto ditto of Port Trust Sinking Fund.
 * Investments.

CALCUTTA MUNICIPAL ACCOUNTS

FOR

1886-87.

FORMS Nos. I & II.

FORM NO. I.—Statement showing the Income of

1	2	3	4	5	6								7		
NAME OF DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	Deposits.	Actual municipal balance.	Total.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
		Calcutta	Act IV of 1878 (H.O.) ...	401,671	2	24	48	74	16	58	20	54	Rs. 42,943	Rs. 7,83,535	Rs. 8,30,776

FORM NO. II.—Statement showing the expenditure of

1	2	3	4	5	6		7				
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.			(a)	(b)
					Office establishment, including salaries, wages, &c.	Collection of municipal taxes, including purchase of accounts, &c.	Fire (establishment, purchase of apparatus, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.).	Registration of births and deaths.	Buildings and other works (erection of slaughter-houses, latrines, &c.).
		Calcutta	Rs. 8,30,776	Rs. 61,61,180	Rs. 1,83,719	Rs. 71,781	Rs. 20,663	Rs. 2,79,279	Rs. 2,62,363	Rs. 5,908	Rs. 22,017

Memorandum of

Liabilities—			
Balance of loans	...	...	...
Deposits to be adjusted	...	...	...
Claims—			
Advances recoverable	...	...	...
Net amount of debt	...	...	...

the Calcutta Municipality during the year 1886-87.

[illegible]

the Calcutta Municipality during the year 1886-87.

16

PUBLIC HEALTH.

16

REMARKS.

(a)	(d)	(c)	(f)	(g)	(h)	(i)		(j)
Expenditure market, dispensary, &c.	Maintenance of medical institutions (dispensary establishment, purchase of medicines, &c.)	Vaccination (establishment, &c.)	Water-works (establishment, repairs).	Road-watering (establishment, purchase of water-carts, repairs, &c.)	Road cleansing (establishment, purchase of carts, &c.)	Conservancy.		Drainage works (establishment, repairs, &c.)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
18,158	37,508	8,478	6,710.14	3,565	1,38,128	4,82,358		1,55,620

- **liabilities and claims.**

Debits and Claims.						Rs. A. P.	Rs. A. P.
000	000	000	000	000	000	1,00,12,004 11 4	
000	000	000	000	000	000	<u>40,411 5 11</u>	
000	000	000	000	000	000	00 000	1,00,01,476 1 3
000	000	000	000	000	000		3,00,878 6 10
000	000	000	000	000	000	00 000	<u>1,65,01,897 10 6</u>

FORM No. I.

STATEMENT OF INCOME

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

FOR

1886-87.

FORM No. I.—Statement showing the income of the

1	2	3	4	5	6								7		
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	Rs.	municipal balance.	Total.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
PATNA DIVISION—continued.															
Mouafferpore ...	107	Mouafferpore ...	Act III (B.C.) of 1884	42,660	...	6	12	18	4	14	8	10	...	460	460
	108	Hajipur ...		22,879	...	9	3	12	1	11	1	1	...	393	393
	109	Jalgaon ...		16,431	...	9	...	9	1	8	1	8	...	342	342
	110	Sitamarhi ...		6,535	...	11	...	11	2	9	1	10	...	1,802	1,802
		Total ...		90,504	...	35	15	50	8	42	6	44	...	3,047	3,047
Durbhanga ...	111	Durbhanga ...	Act III (B.C.) of 1884	65,863	...	7	14	21	4	17	4	17	25	5,293	5,318
	112	Rosool ...		11,678	...	14	...	14	1	13	...	14	...	505	505
	113	Madhubani ...		16,400	...	6	10	15	3	12	...	13	...	1,386	1,386
		Total ...		93,941	...	26	24	50	8	42	4	49	25	5,354	5,400
Saran... ..	114	Chupra ...	Act III (B.C.) of 1884	61,188	...	6	12	18	2	16	4	14	...	10,840	10,840
	115	Norhanch ...		14,072	...	4	8	12	8	9	2	10	...	3,020	3,020
	116	Sowari ...		11,810	...	9	...	9	2	7	...	7	...	7,454	7,454
		Total ...		78,070	...	19	20	39	10	25	8	31	...	11,282	11,282
Champaran... ..	117	Mothihari ...	Act III (B.C.) of 1884	10,221	...	4	8	12	5	9	2	10	...	1,300	1,300
	118	Betiuh ...		21,344	...	12	...	12	2	10	...	10	...	1,360	1,360
		Total ...		32,166	...	16	8	24	5	19	4	20	...	2,660	2,660
		Divisional Total ...		761,495	...	175	163	340	65	278	30	304	8,300	45,712	47,012
BHAGULPORE DIVISION.															
Monghyr ...	119	Monghyr ...	Act III (B.C.) of 1884	52,372	...	7	11	18	3	15	6	12	...	5,071	5,071
	120	Jamshirdi ...		16,007	...	11	7	18	...	18	8	10	...	611	611
	121	Jamuni ...		...	...	12	...	12	3	9	...	12	...	...	...
		Total ...		70,768	...	30	18	48	6	42	14	34	...	5,682	5,682
Bhagulpore ...	122	Bhagulpore ...	Act III (B.C.) of 1884	68,294	...	8	13	21	3	16	3	14	...	2,854	2,854
	123	Colgaon ...		6,622	...	11	...	11	1	10	...	11	...	2,028	2,028
		Total ...		74,916	...	19	13	32	4	28	3	29	...	4,882	4,882
Purneah ...	124	Purneah ...	Act III (B.C.) of 1884	15,010	...	6	12	18	3	15	6	13	...	8,371	8,371
Maidah ...	125	English Bazar ...	Act III (B.C.) of 1884	12,500	...	6	12	18	5	13	...	13	...	820	820
	126	Old Maidah ...		4,091	...	6	8	12	2	10	...	10	...	1,396	1,396
		Total ...		17,054	...	10	20	30	7	23	...	23	...	2,216	2,216
Sonthal Pergunnah ...	127	Deoghar ...	Act III (B.C.) of 1884	5,780	...	5	10	15	3	12	1	14	...	5,000	5,000
	128	Bhelegunge ...		7,139	...	8	4	12	...	12	...	12	...	1,257	1,257
		Total ...		12,919	...	13	14	27	3	24	...	26	...	6,257	6,257
		Divisional Total ...		1,98,070	...	73	79	152	23	129	30	159	...	24,548	24,548
ORISSA DIVISION.															
Cuttack ...	129	Cuttack ...	Act III (B.C.) of 1884	48,331	...	6	12	18	11	7	2	10	...	7,570	7,570
	130	Khandrapur ...		10,719	...	15	...	15	3	9	1	11	...	788	788
	131	Jajpore ...		11,231	...	10	...	10	3	11	1	12	...	851	851
		Total ...		70,281	...	31	12	43	16	27	4	39	...	8,130	8,130
Pooree ...	132	Pooree ...	Act III (B.C.) 1884	21,803	...	6	12	18	4	14	2	16	...	8,965	8,975
Balsore ...	133	Balsore ...	Ditto	20,245	...	6	12	18	9	9	3	15	...	5,650	5,660
		Divisional Total ...		1,15,371	...	43	26	79	29	30	5	70	...	14,945	14,962
CHOTA NAGPORE DIVISION.															
Hazarebagh ...	134	Hazarebagh ...	Act III (B.C.) of 1884	16,304	...	15	...	15	3	13	3	15	...	54	54
	135	Chattra ...		11,090	...	6	9	15	3	13	...	10	...	947	947
		Total ...		27,394	...	21	9	30	6	26	3	25	...	1,001	1,001
Lohardugga ...	136	Ranchee ...	Act III (B.C.) of 1884	18,448	...	4	8	12	4	8	3	9	...	681	1,121
Manbhoom ...	137	Purulia ...	Ditto	8,806	...	17	...	17	6	11	3	14	...	2,036	2,046
Singbhoom ...	138	Chaibasa ...	Ditto	6,006	...	10	...	10	2	8	3	7	...	1,005	1,005
		Divisional Total ...		60,650	...	42	27	69	19	31	11	54	...	5,322	5,332
		GRAND TOTAL ...		29,98,863	...	944	1,080	2,033	223	1,710	184	1,940	36,422	3,64,000	4,00,422

Municipalities in Bengal during 1914

MISCELLANEOUS RECEIPTS.										DEBIT.									
Revelation special Act.	Proceeds of land, &c.	Income from markets, &c. (pans, fees, sale of refuse, &c.).	Conservancy and road cleaning (pans, sale of refuse, &c.).	Municipal fines.	Payments for municipal services rendered to individuals.	Grant-in-aid from Pro- vincial or Local Funds.	Subsidies (rent of municipal lands, receipts from public markets, &c.).	Total.	Loans.	Deposits (including interest, &c.).	Advances.	Total income of year, including balance.	Total, including balance.	Incidence of taxation head of population.	Incidence of income shown in column per head of population.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.				
492	784	210	5	280	3,792	4,643	1,409	300	300	300	300	30,441	33,541	0 11 6	0 13 4				
150	400	150	5	280	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	0 5 4	0 6 4				
827	1,384	5	5	580	5,601	7,886	300	300	300	300	300	48,072	51,719	0 7 2	0 8 7				
852	3,034	128	27	324	290	3,223	290	5,731	5,731	5,731	5,731	58,992	64,723	0 6 4	0 8 7				
224	1,347	201	201	201	1,347	3,108	300	3,408	3,408	3,408	3,408	3,408	3,408	0 5 2	0 6 2				
1,140	3,644	27	27	559	2,156	7,498	280	5,771	5,771	5,771	5,771	54,303	54,303	0 0 0	0 8 3				
381	40	311	311	311	10,582	10,864	16	16	16	16	16	54,910	55,758	0 7 5	0 10 10				
75	40	311	311	311	10,582	10,864	16	16	16	16	16	54,910	55,758	0 7 5	0 10 10				
450	40	311	311	311	10,582	10,864	16	16	16	16	16	54,910	55,758	0 7 5	0 10 10				
1,076	1,112	1	1	107	2,567	3,681	15	700	10,219	11,083	11,083	10,117	11,083	0 8 2	0 13 0				
1,076	1,112	31	31	538	2,567	3,681	15	700	10,219	11,083	11,083	10,117	11,083	0 8 2	0 13 0				
8,330	80	16,432	730	5,632	12,540	46,794	85,237	300	701	27,392	4,117,715	4,01,703	4,01,703	0 7 0	0 9 5				
1,317	4,407	882	1,360	1,360	1,328	9,683	300	10,083	40,184	45,267	45,267	45,267	45,267	0 8 0	0 11 7				
293	70	80	293	293	300	3,000	300	3,300	16,458	19,758	19,758	19,758	19,758	0 8 0	0 10 6				
1,903	4,397	682	1,714	1,714	2,190	11,168	2	100	40,208	42,400	42,400	42,400	42,400	0 8 7	0 11 10				
903	14	14	14	14	36,671	46,945	312	4,800	87,265	92,065	92,065	92,065	92,065	0 8 0	1 4				
1,479	14	14	14	14	36,671	46,945	312	4,800	87,265	92,065	92,065	92,065	92,065	0 8 0	1 4				
1,419	14	14	14	14	36,671	46,945	312	4,800	87,265	92,065	92,065	92,065	92,065	0 8 0	1 4				
380	1,847	115	115	115	713	2,371	000	2,371	8,497	10,868	10,868	10,868	10,868	0 7 0	0 10 11				
420	1,847	115	115	115	713	2,371	000	2,371	8,497	10,868	10,868	10,868	10,868	0 7 0	0 10 11				
705	1,847	115	115	115	713	2,371	000	2,371	8,497	10,868	10,868	10,868	10,868	0 7 0	0 10 11				
356	1,293	231	231	231	1,121	2,343	000	2,343	5,156	10,500	10,500	10,500	10,500	0 7 11	0 14 5				
730	1,060	104	104	104	1,060	2,303	000	2,303	9,111	10,346	10,346	10,346	10,346	0 7 11	0 14 5				
1,165	1,212	380	380	380	1,382	4,394	000	4,394	14,207	26,564	26,564	26,564	26,564	0 11 11	1 1 8				
7,203	7,114	304	2,907	304	44,631	65,425	1,818	6,720	1,94,357	2,10,325	2,10,325	2,10,325	2,10,325	0 0 0	0 18 8				
1,307	684	1,333	409	409	2,116	5,738	1,301	35,520	45,100	100 0	0 10 6	0 13 1							
337	172	172	172	172	1,803	7,710	1,077	8,402	3,069	3,102	0 8 0	0 7 10							
341	172	172	172	172	1,803	7,710	1,077	8,402	3,069	3,102	0 8 0	0 7 10							
1,373	684	1,333	409	409	2,116	5,738	1,301	35,520	45,100	100 0	0 10 6	0 13 1							
436	375	132	132	132	4,772	4,103	851	22,101	23,970	0 8 2	0 14 3								
211	216	172	172	172	646	1,894	000	1,894	12,100	14,720	0 0 2	0 8 6							
2,111	1,034	085	085	085	1,773	7,403	1,628	1,803	80,467	86,111	0 8 4	0 11 1							
97	30	998	46	46	599	1,745	801	93	8,017	8,071	0 8 8	0 9 0							
97	30	998	46	46	599	1,745	801	93	8,017	8,071	0 8 8	0 9 0							
350	3,423	161	215	215	443	4,023	1,168	60	11,530	12,800	0 4 8	0 9 0							
477	2,108	85	85	85	1,208	4,028	198	8,801	11,785	0 7 8	0 14 10								
252	46	46	46	46	638	1,100	80	345	3,811	5,017	0 6 0	0 10 1							
954	201	210	210	210	5,814	12,368	1,938	494	34,598	44,154	0 6 2	0 10 0							
96,172	5,683	71,314	9,340	35,350	35,350	85,707	2,54,555	5,18,368	74,900	48,852	91,472	28,35,307	28,35,449	0 13 4	1 0 9				

FORM No. II.

STATEMENT OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

FOR

1886-87.

FORM NO. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7					
NAME OF DISTRICT.	SERIAL NUMBER OF MUNICIPALITY.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.	PUBLIC SAFETY.			(a)	(b)	
					Office establishment, inspection, improvement, establishment, &c.	Collection of municipal taxes, salaries of municipal officers, rent, purchase of accounts, books, paper, materials, repair of buildings, &c.	Fire (establishment, purchase of fire engine, fuel, &c.)	Lighting (establishment, purchase of lamps, fuel, &c.)	Police (establishment, purchase of uniforms, repair to outfits, &c.)	Registration of births and deaths.	Buildings and other works (erection of slaughter-house, latrine, &c.)
BURDWAN DIVISION.											
Howrah	1	Howrah	Rs. 4,233	Rs. 2,93,311	Rs. 15,001	Rs. 6,600	Rs. 5,705	Rs. 35,083	Rs. 11,053	.....	Rs. 11,431
	2	Bali	1,227	12,671	836	340	.....	.....	.....	.....	.....
		Total	5,460	3,05,982	15,837	6,940	5,705	35,083	11,053	.....	11,431
Hooghly	3	Hooghly and Chinsurah	3,802	87,516	3,001	1,466	.....	4,779	.....	268	974
	4	Suamapore	10,410	55,000	3,510	2,340	304	1,740	.....	580	87
	5	Uttarpara	2,219	10,451	987	112	.....	603	.....	35	.....
	6	Bodhpattin	328	15,339	1,181	474	234	581	.....	60	.....
	7	Bhaddrasaur	819	6,794	807	616	1	529	.....	107	.....
	8	Kotring	1,253	2,044	431	249	.....	.....	.....	64	.....
	9	Bowbaria	400	5,051	533	297	.....	.....	.....	.....	135
	10	Jhansabad	.....	3,678	227	183	.....	.....	.....	.....	100
		Total	25,004	1,62,068	10,657	5,063	550	8,383	.....	1,308	1,308
	Burdwan	11	Burdwan	8,789	1,03,979	5,675	1,490	1,548
12		Culna	2,158	11,582	176	633
13		Cutwa	184	5,423	.....	884	.....	.....	.....	.....	.....
14		Deinhat	813	4,005	.....	227	.....	.....	.....	.....	.....
15		Kanachpur	5,942	9,817	431	403	.....	407	.....	.....	444
16		Assungole	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total	15,833	1,34,355	6,711	3,440	.....	2,536	.....	.....	1,738	
Bankura	17	Bankura	2,516	8,465	1,707	305	.....	597	.....	.....	1,254
	18	Hishorenpo	2,360	7,330	425	227	2	.....	.....	.....	1,735
	19	Sonamukhi	3,148	3,411	276	250	.....	.....	.....	.....	145
	Total	11,024	19,193	1,762	532	2	307	.....	.....	3,444	
Bishnupur	20	Soory	2,331	5,702	303	378	.....	163	.....	.....	19
	21	Midnapore	505	34,630	892	1,558	23	71	.....	179	.....
Midnapore	22	Tumuk	1,110	5,574	327	205	.....	45	.....	.....	.....
	23	Chhatral	4,180	4,012	414	205	.....	54	.....	.....	.....
	24	Chinnernokona	1,501	5,650	271	411	.....	.....	.....	10	138
	25	Banbhupore	5,251	1,183	140	283	.....	.....	.....	.....	435
	26	Khirpai	1,001	1,702	86	231	.....	.....	.....	.....	.....
		Total	11,471	62,179	1,821	2,083	23	8	.....	180	893
Divisional Total			72,572	6,06,939	37,440	19,256	6,320	47,393	11,086	1,397	16,504
PARGANNA DIVISION.											
14-Pargannas	27	Suburban	54,146	5,21,031	32,069	12,791	27,139	37,506	30,083	1,304	.....
	28	Barnagore	1,267	31,308	2,165	2,210	26	2,769	.....	119	.....
	29	South Noulpur	1,353	35,531	1,376	2,090	.....	316	.....	104	.....
	30	Rajpur	.....	6,544	475	364	.....	.....	.....	3	.....
	31	Barnagore	761	4,107	434	154	.....	.....	.....	24	118
	32	Joydhar	2,767	8,819	422	229	.....	.....	.....	50	500
	33	South Dum-Dum	5,905	6,314	850	497	.....	.....	.....	50	.....
	34	North Dum-Dum	1,094	4,073	493	361	.....	.....	.....	.....	.....
	35	North Barrackpore	1,759	12,771	1,943	1,417	.....	.....	.....	180	1,023
	36	North Barrackpore	2,594	12,191	1,097	1,101	.....	.....	.....	60	500
	37	Barnagore	4,901	9,800	607	1,632	.....	.....	.....	.....	1,300
	38	Nulka	5,017	12,308	614	1,142	.....	.....	.....	.....	.....
	39	Nulka	327	8,793	409	405	.....	18	.....	.....	317
	40	Taluk	1,690	2,079	87	460	.....	.....	.....	32	80
	41	Bidaura	61	5,110	306	671	.....	.....	.....	30	300
	42	Guberdanra	403	0,933	364	400	.....	.....	.....	.....	.....
		Total	84,172	6,71,333	42,449	30,318	27,168	41,128	30,083	1,097	6,997
Nuddea	43	Krishnagar	950	25,000	1,774	1,514	.....	.....	.....	.....	260
	44	Santipur	62,7	24,240	1,909	1,217	.....	.....	.....	.....	.....
	45	Sevagpur	1,005	0,700	809	607	.....	.....	.....	.....	.....
	46	Nuddea	633	5,413	424	402	.....	.....	.....	6	519
	47	Kumhari	1,716	9,069	429	607	.....	.....	.....	11	254
	48	Chowdhali	1,139	4,423	508	496	.....	.....	.....	8	513
	49	Mohorepore	71	3,767	313	331	.....	.....	.....	.....	.....
	50	Barnagore	1,221	3,551	87	608	.....	.....	.....	.....	34
	51	Chogdih	.....	2,116	582	205	.....	.....	.....	.....	295
	Total	13,76	82,304	8,806	6,947	.....	.....	.....	23	2,800	
Jessore	52	Jessore	4,140	12,004	100	131	.....	679	.....	.....	.....
	53	Kotchenapore	1,208	3,197	444	276	.....	296	.....	1	88
	54	Nalshapur	401	5,091	405	193	.....	.....	.....	.....	.....
		Total	5,749	19,062	1,800	1,290	.....	905	.....	1	88
Khatna	55	Khatna	808	5,091	454	327	.....	.....	.....	.....	16
	56	Nalshapur	2,070	3,758	406	335	.....	1	.....	.....	.....
	57	Chandpur	103	5,442	541	313	.....	.....	.....	8	.....
	58	Delhatia	50	1,770	100	373	.....	.....	.....	.....	.....
	Total	3,100	13,549	1,298	1,140	.....	1	.....	8	14	
Moorshedabad	59	Barnagore	6,384	30,005	1,457	1,335	8	9,180	.....	81	85
	60	Latih	10,798	30,231	1,349	1,773	26	1,893	.....	472	469
	61	Junagore	713	9,902	417	407	.....	16	.....	60	627
	62	Saudi	833	6,641	438	389	.....	.....	.....	.....	193
		Total	27,798	73,538	3,708	4,453	34	2,904	.....	613	1,404
Divisional Total			1,32,073	6,30,330	55,232	30,007	27,190	46,088	30,083	2,620	5,732

Municipalities in Bengal during the year 1886-87.

PUBLIC HEALTH.											
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)			(j)
Registries (to market, department, &c.).	Maintenance of medical institutions (dispensaries, laboratories, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road-sweeping (establishment, repairs, &c.).	Road-cleaning (establishment, repairs, &c.).	Road-cleaning (establishment, repairs, &c.).	Establishment, repairs, purchase of carts, &c.	Conservancy.	Conservancy.	Conservancy.	Disinfecting (establishment, repairs).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
350	4,014	672	5,102	7,553	6,822	74,080	279	8	8	4,018	408
350	4,445	688	5,162	7,583	6,828	76,748	288	8	8	4,036	408
1,008	5,906	240	70	1,854	1,840	19,288	4	8	8	4,018	408
30	1,534	206	15	784	1,757	14,412	108	8	8	4,036	408
840	1,534	48	15	80	1,757	14,412	108	8	8	4,036	408
478	1,534	150	15	80	1,757	14,412	108	8	8	4,036	408
2,231	6,219	608	70	1,960	2,000	38,644	8	8	8	4,036	408
1,141	4,448	104	15	1,327	5,250	8,708	3	8	8	4,036	408
81	1,075	84	15	250	257	1,908	1,143	8	8	4,036	408
592	1,850	60	15	646	401	1,043	203	8	8	4,036	408
1,484	7,230	467	26,011	2,192	7,025	11,633	2	8	8	4,036	408
361	1,738	127	11	217	1,354	1,014	8	8	8	4,036	408
47	784	11	11	217	1,354	1,014	8	8	8	4,036	408
83	2,024	166	11	217	1,354	1,014	8	8	8	4,036	408
43	1,578	41	11	217	1,354	1,014	8	8	8	4,036	408
602	5,109	182	1/4	140	14,838	136	8	8	8	4,036	408
103	103	82	1/4	29	604	8	8	8	8	4,036	408
126	728	14	1/4	143	613	8	8	8	8	4,036	408
91	401	24	1/4	143	133	79	8	8	8	4,036	408
369	878	24	1/4	143	133	79	8	8	8	4,036	408
85	505	12	1/4	143	133	79	8	8	8	4,036	408
1,413	8,791	315	503	160	143	16,467	126	8	8	4,036	408
4,004	30,924	5,014	35,606	15,111	14,644	1,46,551	400	8	8	4,036	408
4,323	5,075	34,367	10,914	35,928	60,862	115	8	8	8	4,036	408
85	1,479	144	85	3,177	4,008	3,407	8	8	8	4,036	408
93	762	80	80	3,177	4,008	3,407	8	8	8	4,036	408
630	30	74	74	3,177	4,008	3,407	8	8	8	4,036	408
83	35	71	71	3,177	4,008	3,407	8	8	8	4,036	408
843	810	100	100	3,177	4,008	3,407	8	8	8	4,036	408
947	805	130	130	3,177	4,008	3,407	8	8	8	4,036	408
67	361	36	36	3,177	4,008	3,407	8	8	8	4,036	408
80	368	45	45	3,177	4,008	3,407	8	8	8	4,036	408
8	8	8	8	3,177	4,008	3,407	8	8	8	4,036	408
201	12,540	4,136	36,337	20,063	37,172	1,25,728	116	8	8	4,036	408
80	5,713	144	608	780	264	6,430	8	8	8	4,036	408
868	728	87	1,416	1,063	84	98	8	8	8	4,036	408
80	501	80	80	501	80	80	8	8	8	4,036	408
494	801	83	83	494	80	80	8	8	8	4,036	408
64	478	83	102	478	80	80	8	8	8	4,036	408
707	707	82	82	707	80	80	8	8	8	4,036	408
478	8,121	629	8,271	780	8,825	8,800	82	8	8	4,036	408
94	5,359	46	46	1	460	2,080	74	8	8	4,036	408
112	650	60	60	1	650	71	8	8	8	4,036	408
216	8,045	96	96	1	460	3,360	8	8	8	4,036	408
690	246	30	30	143	84	84	8	8	8	4,036	408
32	308	30	30	8	8	8	8	8	8	4,036	408
126	407	30	30	8	8	8	8	8	8	4,036	408
48	15	30	30	8	8	8	8	8	8	4,036	408
874	1,080	90	90	260	248	248	8	8	8	4,036	408
364	8,164	237	843	764	6,541	6,541	8	8	8	4,036	408
184	1,160	273	867	8	8,148	8,148	8	8	8	4,036	408
5,490	1,840	190	88	88	1,160	1,160	8	8	8	4,036	408
513	15,180	668	1,901	762	16,378	16,378	18	8	8	4,036	408
8,261	86,860	5,436	40,688	25,700	62,266	1,50,978	181	8	8	4,036	408

Form No. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7	8	9	10	11		
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	PUBLIC HEALTH—contd.		PUBLIC INSTRUCTION.		PUBLIC CONVENIENCE.					
			(A)		Contributions to schools.	Public Works.				Survey of land.	Other charges (rents, &c.).	Contribution to local or provincial funds.
			Other measures.			Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.			
			Maiders and abutments (containing contingencies).	Public garden (containing purchase of well, purchase of bullocks, &c.).								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
BURDWAN DIVISION.												
Burdwan	1	Hornah	213	1,060	4,308	21,115	4,102	17,405				
		Ball		2,538		455	118				808	
		Total	213	2,538	4,308	21,601	4,220	17,405			808	
Burdwan	3	Hornah and Chidambaram		880	974	10,054					350	
	4	Baranpore		1,376		20,797					5,354	
	5	Uttarpara		190		50		1,386			244	
	6	Boudyashahi		128		3,509			6		81	
	7	Shuditsaur	25	883		1,341					100	
	8	Kotring		320		739				50	91	
	9	Hambarah		318		307					83	
Burdwan	10	Johannabad				254					90	
		Total	34	4,040	1,004	22,271	1,378	6	80	5,835		
	11	Burdwan	48	6,124	300	12,048					1,818	
Burdwan	12	Colna		420	415	2,005		300			178	
	13	Gulua		645		1,055					248	
	14	Dulhat		381		1,176		1,763			83	
	15	Kanewangan		480		5,354				80	55	
	16	Assonah										
Burdwan		Total	48	7,079	815	14,181	1,573	1,035	80	2,230		
	17	Bankura		545	214	1,929					219	
	18	Bankura		705	110	2,047					290	
Bankura	19	Sonamukhi		318							235	
		Total		1,568	324	3,976					514	
	20	Boary				230				5		
Bankura	21	Midnapore	5	1,349				5,383			841	
	22	Tantora	71	191		913					167	
	23	Chital		1,080		1,412					948	
	24	Chandpur	42	1,023		279					100	
	25	Kanungpur		561		367					104	
	26	Kurpa		310		888					80	
		Total	76	4,789	26	4,654		6,285			1,247	
	Divisional Total	371	9,471	22,810	7,078	85,293	7,519	23,768	186	10,838		
PARGANAH DIVISION.												
Parganah	27	Burhanpur		489	3,009	30,861	20,544				4,827	
	28	Baranpore		1,760		4,080		2,076			100	
	29	Kanungpur		714		3,464					107	
	30	Rajpur		309		1,031					818	
	31	Baranpore	9	540		1,425		28	80		41	
	32	Joydipore		540		2,170					114	
	33	North Durgam		610		310		3,732			88	
	34	North Durgam		984		1,349		1,000			75	
	35	North Durgam		2,100		2,020					246	
	36	North Durgam		937		2,000					188	
	37	Baranpore		634		2,000					200	
	38	Khalna		435		2,000					200	
	39	Baranpore	75	1,860		1,157					55	
	40	Takur		215		650					100	
	41	Baranpore		637		1,850					85	
	42	Goldaranga		417		1,928					85	
	Parganah		Total		1,082	12,351	84,819	1,02,719	8,108	30		7,674
43		Krishnashpur		300		947	7,541				200	
44		Krishnashpur				427	5,819				100	
45		Krishnashpur	84	805		1,000					114	
46		Nandia		402		1,000					114	
47		Krishnashpur	79	347		1,671					370	
48		Kanungpur		418		1,000					83	
49		Kanungpur		304		681					101	
50		Kanungpur		370		683					86	
51		Chughal		12		100						
		Total		805	7,253	1,464	30,670		19	89	1,675	
Parganah		52	Jessore				980	5,440				261
		53	Kanungpur				148	5,440				214
		54	Kanungpur					241				155
Parganah			Total				610	1,000				800
		55	Khalna				116	3,803				225
		56	Khalna				128	3,803				85
	57	Khalna				428	1,82				86	
	58	Delhat				294	680				71	
Parganah		Total				1,005	8,401		38	15	464	
	59	Baranpore				1,030	5,440				400	
	60	Baranpore				1,016	5,440				375	
	61	Jessore				1,016	5,440				365	
	62	Kanungpur				735	844				100	
Parganah		Total				3,801	9,770		780		1,207	
		Divisional Total				1,407	29,792	89,489	1,47,478	8,861	37	

Municipalities in Bengal during the year 1886-87.

13													1	14	15	16	
DBRT.																BALANCE AT CLOSE OF YEAR.	
Loans, installments paid during the year.	Interest—		On account of last year.	On account of current year.	Deposits (interests attached, contractors, &c.).	Advances (on account of department works, &c.).	Miscellaneous.	Total expenditure.	Deposits.	Actual municipal balance.	Total.	REMARKS.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.						
500	470			050		9,780	2,53,064	13,170		43,800	43,000						
500	470			050		12,541	2,67,130			44,312	44,322						
				323	10,615	1,450	85,876		125	2,442	3,142						
				24	8,339	324	61,806			17,878	17,933						
				81	1,198	575	9,617		13	2,952	2,965						
					530		12,434			1,410	1,426						
				50		199	7,150			190	190						
				2,784	94	3,350	5,354			651	651						
						60	2,903			123	123						
										676	675						
				407	22,702	2,757	1,61,450		138	26,198	30,391						
5,000	507	5,177	1,016	305	1,332	98,121	1,421	14,616		15,447	15,447						
			30	1,148	254	6,251		4,410		4,410	4,410						
					800	208	5,902			213	213						
						181	9,570			1,767	1,807						
										5,825	5,825						
5,000	507	5,177	1,016	2,513	2,073	1,28,280	1,431	25,070		27,401	27,401						
			60	609	161	10,029		751		751	751						
			316	2,100	827	10,011		2,620		2,620	2,620						
				3,194	68	8,527		1,737		1,737	1,737						
				276	5,092	741	20,560		90	4,968	5,098						
						462	4,715			3,279	3,278						
			175	1,691	409	54,898		270		270	270						
			27	913	601	6,671		545		545	545						
					229	3,388		3,276		3,276	3,276						
			4		85	3,114		1,309		1,309	1,309						
					104	93	2,764			2,092	2,092						
						178	2,442			211	211						
			200	2,004	1,365	65,230		1		5,410	5,411						
5,300	546	5,177	3,182	32,921	19,666	6,87,805	1,600	1,18,176		1,14,856	1,14,856						
			20,516	1,998	31,083	6,18,023	24,516	35,291		80,653	80,653						
			116	45	1,050	20,141		1,020		1,020	1,020						
					304	25,306	1,335	836		836	836						
					134	8,083		398		398	398						
					191	4,388		570		570	570						
					100	4,481		1,755		1,755	1,755						
			180		218	6,722		8,907		8,907	8,907						
					321	4,433		1,444		1,444	1,444						
					351	14,688											
					795	14,031											
					1,145	14,033		57		57	57						
					1,080	11,023		1,416		1,430	1,430						
			80		1,060	11,023		8,020		3,020	3,020						
					105	6,682		437		437	437						
					82	2,002	1,069	655		1,037	1,037						
					309	6,167		261		261	261						
					2,633	7,214		235		235	235						
			20,770	7,192	87,130	6,75,140	30,601	83,748		80,749	80,749						
			808		1,816	24,340	2,872	406		3,281	3,281						
			490		7,473	20,150		1,447		1,472	1,472						
					1,268	7,440		318		318	318						
					679	8,574		193		193	193						
			25		244	6,619		1,196		1,196	1,196						
					165	4,878		184		184	184						
					1,176	3,794		44		44	44						
					1,277	4,425		847		847	847						
						1,831		1,064		1,064	1,064						
			1,250	12,337	2,179	87,000	8,822	6,941		8,113	8,113						
					000	12,840		3,856		60	3,493						
					407	4,496				657	657						
					1,300	3,541				161	161						
					1,350	1,047	20,670	8,354		907	4,361						
					1,001	36	6,509			109	109						
					512	258	6,308			172	172						
					113	1,877				728	728						
					54	1,808				30	30						
			78														
					78	2,203	470	15,610		1,660	1,660						
					445	9,100	28,035			5,894	5,894						
					100		81,040			19,456	19,456						
					80	140	8,040			1,558	1,515						
					60		6,046		81	808	808						
					656	4,250	76,448		81	84,748	84,798						
					28,168	22,767	62,155	8,74,788	22,800	85,727	1,18,585						

FORM No. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7					
NAME OF DISTRICT.	SERIAL NUMBER OF MUNICIPALITY.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.	PUBLIC SAFETY.	(a)	(b)			
			Rs.	Rs.	Office establishment, Inspection, Recovery Magistrate's establishment, &c.	Collection of municipal taxes, including octroi (establishment, purchase of furniture, books, paper, money, &c.), repair to outposts, &c.).	Fire (establishment, purchase of fire-arms, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, harness, &c., repairs to uniforms, &c.).	Registration of births and deaths.	Buildings and other works (erection of slaughter-houses, dairies, &c.).
RAJSHAHY DIVISION.											
Darjeeling	63	Darjeeling	17,692	1,14,000	20,400	3,519	1,201	1,201	103	2,692	
	64	Kurseong	9,064	8,885	416	392	226	226			
		Total	26,756	1,23,885	20,816	3,911	1,427	1,427	103	2,692	
Rajshahy	65	Hampore Bandah	3,877	21,225	1,948	1,082	165	254	378		
	66	Natore	2,656	10,211	750	639	389	389	115		
		Total	6,532	31,776	2,698	2,001	168	963	493		
Dinapore	67	Dinapore	5,046	17,053	1,081	738			15	401	
Palna	68	Palna	1,188	15,056	673	1,358	11	418	77	715	
	69	Beraipunga	1,110	13,600	663	992			36		
		Total	2,298	28,656	1,336	2,340	11	418	113	715	
Bogra	70	Bogra	1,920	8,767	610	614	2	564		460	
	71	Bherapora	619	4,712	478	241		283			
		Total	2,539	13,479	1,088	855	2	847		460	
Rangpore	72	Rangpore	6,620	15,441	1,640	655		843		354	
Jalpaiguri	73	Jalpaiguri	1,175	8,228	659	378		2-3	35	15	
		Divisional Total	47,458	2,37,174	29,924	10,140	178	5,301	876	4,028	
DACCA DIVISION.											
Dacca	74	Dacca	11,416	1,31,623	7,581	7,250		4,117	373		
	75	Narainpore	4,240	24,918	545	1,150		1,091	240	619	
		Total	15,656	1,67,441	8,126	8,400		5,208	613	419	
Furzedpore	76	Furzedpore	1,766	6,922	623	631	4	368	12	92	
	77	Gulistan	1,208	5,337	610	578					
	78	Madarijore	1,290	5,838	451	330		300		154	
		Total	4,264	18,091	1,684	1,539	4	668	12	240	
Beckergunge	79	Barisal	4,700	10,110	709	912		943	40		
	80	Naichiti	2,308	1,520	56	364		365			
	81	Jhalakati	127	1,090	153	354		353			
	82	Purcupore	4	4,534	209	439		375	20		
		Total	7,489	27,264	1,127	1,769		1,763	60		
Mymensingh	83	Nasirabad	5,575	13,725	804	1,113			36	414	
	84	Muktagacha	5,533	4,901	749	813		256	447		
	85	Jamailpore	600	5,181	85	854			61	139	
	86	Bhagpore	1,066	4,500	347	729			34		
	87	Kashorekumari	626	5,117	506	492	23	121	38		
	88	Baithore	40	1,514		374					
	89	Notrekhani	5-7								
		Total	18,502	34,928	2,709	3,878	23	4-7	136	1,000	
		Divisional Total	40,161	2,37,611	15,366	16,613	27	8,016	725	1,659	
CHITTAGONG DIVISION.											
Chittagong	90	Chittagong	2,674	34,881	830	1,192		896		5,385	
	91	Cox's Bazar	327	5,086	250	312		30			
		Total	3,001	37,179	1,080	1,514		926		5,385	
Naokhali	92	Naokhali	2,800	4,491	474	454			11		
Tipperah	93	Comilla	8,373	16,420	745	406	1,283		46	490	
	94	Braimanbaria	2,036	4,274	465	240	73		115	267	
		Total	10,409	21,208	1,235	651	10	1,356	166	747	
		Divisional Total	15,523	62,973	3,791	2,460	10	6,100	171	6,088	
PATNA DIVISION.											
Patna	95	Patna	1,195	1,30,911	7,370	8,800	5,699		61		
	96	Barh	2,014	6,093	430	692			95	294	
	97	Barhar	1,563	10,009	1,042	748	382				
		Total	4,772	1,47,013	8,842	10,240	6,181		157	394	
Gya	98	Gya	2,830	67,350	6,692	1,808	3,085		108	10,319	
	99	Tokari		9,040	201	201	34			324	
	100	Bandhuganj	401	1,963	298	336				380	
		Total	4,031	77,353	6,417	2,345	3,083		108	10,443	

Municipalities in Bengal during the year 1886-87.

PUBLIC HEALTH.									
(a)	(d)	(e)	(f)	(g)	(h)	(i)			(j)
Repairs to market, drainage, &c.	Maintenance of medical institutions (disbursement, purchase of medicine, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Refrigerating (establishment, repairs, &c.).	Refrigerating (establishment, repairs, &c.).	Conservancy.			Drainage works (establishment, repairs).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,148	3,748	245	6,217	11,701	16,033	.....	.....	.....	8,967
113	647	27	650	608	608	.....	.....	.....	.....
6,255	3,695	269	6,867	12,309	17,441	.....	.....	.....	8,967
28	3,122	162	514	1,040	895	3,943	.....	.....	1,410
101	101	11	2,966	78	578	1,382	.....	.....	64
28	2,231	178	3,914	1,127	1,643	5,275	.....	.....	1,173
77	2,010	46	.....	947	884	3,162	.....	.....	3,162
111	1,458	67	2,201	68	1,942	1,298	.....	.....	80
194	2,671	70	83	.....	243	2,672	.....	.....	265
293	4,023	146	2,444	58	2,129	4,220	.....	.....	412
49	1,470	50	37	167	.....	607	.....	.....	101
.....	701	29	17	367	.....	228	.....	.....	103
40	2,171	135	55	145	507	955	.....	.....	249
.....	2,000	91	.....	.....	715	1,347	.....	.....	1,080
30	1,530	56	.....	.....	874	2,276	.....	.....	21
6,751	15,550	890	14,810	2,307	19,902	54,702	.....	.....	13,980
.....	17,810	278	12,802	2,307	10,729	35,709	.....	.....	3,180
.....	1,008	53	.....	160	.....	8,501	.....	.....	6,620
.....	18,818	311	12,802	2,517	10,729	43,494	.....	.....	9,210
102	1,040	471	.....	163	.....	1,040	.....	.....	348
36	315	118	.....	.....	.....	1,510	.....	.....	11
.....	650	.....	.....	46	.....	1,602	.....	.....	16
108	2,004	45	595	.....	109	4,390	.....	.....	451
3,000	3,090	56	.....	27	811	5,104	.....	.....	1,640
.....	.....	.....	.....	.....	214	.....	.....	.....	30
.....	320	.....	.....	.....	300	1,020	.....	.....	32
3,000	3,412	50	.....	37	1,003	6,133	.....	.....	1,740
3,283	2,548	57	801	166	.....	3,286	.....	.....	705
.....	.....	.....	.....	.....	.....	607	.....	.....	.....
140	404	57	250	24	.....	208	.....	.....	.....
25	605	.....	.....	7	.....	100	.....	.....	50
44	942	.....	.....	.....	390	.....	.....	.....	.....
60	456	70	.....	.....	.....	25	.....	.....	.....
5,520	5,146	94	711	216	428	4,316	.....	.....	644
6,728	29,270	520	14,192	2,770	12,064	68,420	.....	.....	12,247
.....	3,078	103	194	120	.....	5,940	.....	.....	22
.....	290	.....	25	.....	.....	277	.....	.....	.....
.....	4,000	108	240	120	.....	6,217	.....	.....	22
182	1,184	66	307	100	105	240	.....	.....	484
36	1,420	50	54	274	.....	8,094	.....	.....	294
.....	940	57	42	5	.....	1,174	.....	.....	656
96	2,040	107	70	270	.....	7,090	.....	.....	1,664
168	7,108	276	642	504	196	14,121	.....	.....	1,470
.....
.....	3,078	103	194	120	5,940	22
.....	290	25	277
.....	4,000	108	240	120	6,217	22
182	1,184	66	307	100	105	240	484
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.....	4,000	108	240	120	6,217	22
182	1,184	66	307	100	105	240	484
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96	2,040	107	70	270	7,090	1,664
168	7,108	276	642	504	196	14,121	1,470
.....
.....	3,078	103	194	120	5,940	22
.....	290	25	277
.....	4,000	108	240	120	6,217	22
182	1,184	66	307	100	105	240	484
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.....	940	57	42	5	1,174	656
96	2,040	107	70	270	7,090	1,664
168	7,108	276	642	504	196	14,121	1,470
.....
.....	3,078	103	194	120	5,940	22
.....	290	25	277
.....	4,000	108	240	120	6,217	22
182	1,184	66	307	100	105	240	484
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.....	940	57	42	5	1,174	656
96	2,040	107	70	270	7,090	1,664
168	7,108	276	642	504	196	14,121	1,470
.....
.....	3,078	103	194	120	.....	5,940	.....	.....	22
.....	290	.....	25	.....	.....	277	.....	.....	.....
.....	4,000	108	240	120	.....	6,217	.....	.....	22
182	1,184	66	307	100	105	240	.....	.....	484
36	1,420	50	54	274	.....	8,094	.....	.....	294
.....	940	57	42	5	.....	1,174	.....	.....	656
96	2,040	107	70	270	.....	7,090	.....	.....	1,664
168	7,108	276	642	504	196	14,121	.....	.....	1,470
.....
.....	3,078	103	194	120	.....	5,940	.....	.....	22
.....	290	.....	25	.....	.....	277	.....	.....	.....
.....	4,000	108	240	120	.....	6,217	.....	.....	22
182	1,184	66	307	100	105	240	.....	.....	484
36	1,420	50	54	274	.....	8,094	.....	.....	294
.....	940	57	42	5	.....	1,174	.....	.....	656
96	2,040	107	70	270	.....	7,090	.....	.....	1,664
168	7,108	276	642	504	196	14,121	.....	.....	1,470
.....
.....	3,078	103	194	120	.....	5,940	.....	.....	22
.....	290	.....	25	.....	.....	277	.....	.....	.....
.....	4,000	108	240	120	.....	6,217	.....	.....	22
182	1,184	66	307	100	105	240	.....	.....	484
36	1,420	50	54	274	.....	8,094	.....	.....	294
.....	940	57	42	5	.....	1,174	.....	.....	656
96	2,040	107	70	270	.....	7,090	.....	.....	1,664
168	7,108	276	642	504	196	14,121	.....	.....	1,470
.....
.....	3,078	103	194	120	.....	5,940	.....	.....	22
.....	290	.....	25	.....	.....	277	.....	.....	.....
.....	4,000	108	240	120	.....	6,217	.....	.....	22
182	1,184	66	307	100	105	240	.....	.....	484
36	1,420	50	54	274	.....	8,094	.....	.....	294
.....	940	57	42	5	.....	1,174	.....	.....	656
96	2,040	107	70	270	.....	7,090	.....	.....	1,664
168	7,108	276	642	504	196	14,121	.....	.....	1,470
.....
.....	3,078	103	194	120	.....	5,940	.....	.....	22
.....	290	.....	25	.....	.....	277	.....	.....	.....
.....	4,000	108	240	120	.....	6,217	.....	.....	22
182	1,184	66	307	100	105	240	.....	.....	484
36	1,420	50	54	274	.....	8,094	.....	.....	294
.....	940	57	42	5</					

FORM No. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7	8	9	10	11	
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	PUBLIC HEALTH—contd.		PUBLIC INSTRUCTION.	PUBLIC CONVENIENCE.					Contribution to local or provincial funds.
			(A)			Public works.					
			Markets and slaughter-houses (establishment, contingents).	Public gardens (purchase of seeds, repair of bullock, &c.).	Contributions to schools.	Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.	Other charges (sanitary waste, &c.).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RAJSHAHY DIVISION.											
Darjeeling	63	Darjeeling	373		000	523	11,875			107	698
	64	Kurseong					100				180
		Total	373		000	523	11,975			107	1,167
Rajshahy	65	Rampore Boudha	108		3,353	760	4,318			90	354
	66	Natore			3,292	325	356				279
		Total	108		3,023	1,085	4,674			90	633
Dinagopore	67	Dinagopore			670	700	4,744				90
Patna	68	Patna			305	465	238	363			72
	69	Serajunga			440		3,693			6	157
		Total			745	465	3,441	363		6	229
Bonga	70	Bonga			544	638	1,123	2,000			138
	71	Bhikrapore			464		763				
		Total			1,108	638	1,886	2,000			138
Rangpur	72	Rangpur				779			803		144
Jalpaiguri	73	Jalpaiguri					116		8		266
		Divisional Total	511	110	6,845	3,153	27,536	2,863	1,407	113	2,801
DACCA DIVISION.											
Dacca	74	Dacca	216	2,630	600	5,440	14,365			824	1,430
	75	Nurunginguri		360	1,320	840	4,195		4,089		827
		Total	216	2,990	1,920	6,280	19,130		4,089	824	2,257
Furzedpore	76	Furzedpore		10	10	350					28
	77	Gulistan		20	20	374					106
	78	Mudarpore		445		5,620					130
		Total			1,001		6,344				314
Hackergunge	79	Thermal		120	300	2,838			359		354
	80	Balchitta		392		621					35
	81	Jinokanti		413		123					58
	82	Pursonpore		300		844					190
		Total		1,225	300	4,426			359		620
Myersnang	83	Namurhat		605	690	3,798					59
	84	Moktagach		600		2,136					61
	85	Jamunapore		1,095		1,080					214
	86	Bhikrapore		19	148	5,545					66
	87	Kachowganj		95	89	879					110
	88	Baranpore				446					18
	89	Notrikom									
		Total		116	947	9,058					537
		Divisional Total	216	3,105	7,295	7,601	37,007		5,018	324	3,654
CHITTAGONG DIVISION.											
Chittagong	90	Chittagong		4,310	1,364	4,907					326
	91	Cox's Bazar		380		603					543
		Total		4,690	1,364	5,510					869
Nonkholy	92	Nonkholy		60	180	378					50
Tipperah	93	Comilla		414	420	6,247			130		380
	94	Brahmanbaria		65		183					811
		Total		484	420	8,210			130		668
		Divisional Total		65	5,024	1,964	11,695		130		1,191
PATNA DIVISION.											
Patna	95	Patna		1,017	1,852	37,475					1,435
	96	Barh			363	3,365					320
	97	Behar			1,019	550					410
		Total		1,017	3,015	45,290					2,165
Gya	98	Gya			3,768	5,165					439
	99	Tokari				216					126
	100	Madhupur									
		Total			3,984	5,657					565

Municipalities in Bengal during the year 1886-87.

13					13	14	15			16
DEBT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.			REMARKS.
Loans, instalments paid during the year.	Interest—		Deposits (balances attached, contractors, &c.).	Advances (on account of departmental works, &c.).			Deposits.	Actual municipal balance.	Total.	
	On account of last year.	On account of current year.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
5,180		4,014	483	0,224	3,671	1,17,010	31	18,627	18,858	
5,120		4,014	483	8,224	3,671	1,31,670	31	23,007	25,058	
					1,827	22,113		3,329	3,399	
					212	10,854		2,072	2,072	
					1,539	8,947		5,401	5,401	
				1,113	647	21,019		1,020	1,020	
				2,294	107	15,478		947	947	
				314	1,021	13,444	60	251	301	
				822	1,718	20,123	50	1,108	1,248	
					237	0,752		675	675	
					318	4,440		701	701	
					1,004	14,388		1,376	1,376	
					1,870	280	168	5,236	5,123	
					432	7,123		3,368	3,368	
5,120		4,014	878	12,164	9,291	2,40,319	874	44,055	44,729	
					5,117	1,32,661	70	9,851	9,961	
					1,350	32,000		7,007	7,007	
					0,302	1,05,000	80	17,648	17,578	
				90	1,022	7,383	220	1,105	1,305	
					1,296	0,867		788	798	
					455	0,683		437	257	
				90	2,773	26,125	200	2,150	2,350	
				1,028	946	21,808		2,762	2,862	
				309	2,361			1,967	1,967	
				56	206	1,886		221	224	
					100	4,630		3	3	
				1,078	1,423	30,050		4,630	4,630	
			834	460	18,613			786	793	
				65	0,404			3,210	3,210	
				200	230	6,118		641	621	
				797		5,401		1,165	1,165	
				780	124	1,061		90	90	
					60	1,274		10	10	
								537	537	
			854	1,777	41,028			6,407	6,407	
			834	2,945	11,750	2,36,801	230	30,741	30,971	
				4,180	1,537	34,647		2,192	2,192	
						2,416		927	927	
				4,180	1,537	37,003		3,100	3,100	
						4,309		2,401	2,401	
				20	3,373	24,171	642	80	631	
				671	53	6,626		294	294	
				691	3,308	30,707	642	374	315	
				4,871	4,035	72,301	642	8,983	6,425	
			80	8,891	2,778	1,10,894	234	8,007	8,003	
				2,104	7,241	16,344	80	1,754	1,754	
					785	10,344		2,195	2,218	
			50	10,555	3,586	1,59,009	806	8,940	9,545	
			100	8,851	1,002	60,992	150	3,046	3,703	
					311	3,636		4,510	4,510	
						2,548		180	188	
253			100	8,831	8,108	75,009	100	8,281	8,631	

FORM NO. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7					
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.			(a)	(b)
					Office establishment, inspection, &c.	Collection of municipal taxes, interest on loans, purchase of securities, books, paper, money-boxes, repair to outposts, &c.	Fire establishment, purchase of fire-ammunition, buckets, repairs, &c.	Lighting (establishment, repairs, &c.).	Police (establishment, purchase of arms, repairs to outposts, &c.).		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION—continued.											
Bahadur...	101	Arrah ...	2,296	20,940	1,386	80	1,292	.....	.....	.....	781
	102	Buxar ...	18	2,064	229	634	.....	.....	.....	.....	258
	103	Dumraon ...	1,175	5,544	140	.....	400	.....	.....	.....	83
	104	Rosera ...	2,818	1,084	691	1,018	927	.....	.....	83	.....
	105	Bhainsa ...	2,992	2,574	544	150	472	.....	.....	.....	.....
	106	Jugdipore ...	605	2,337	107	420	.....	.....	.....	.....	.....
		Total	8,990	52,543	3,024	3,329	3,256	.....	.....	85	1,006
Inamrampur ...	107	Moanrampur ...	450	35,441	4,637	761	2,940	.....	.....	.....	763
	108	Hojipore ...	381	6,451	406	1,310	773	.....	.....	33	.....
	109	Laigunge ...	312	2,207	278	352	344	.....	.....	00	.....
	110	Sitamarhi ...	1,952	5,108	80	352	.....	.....	.....	.....	.....
		Total	3,047	48,072	5,470	1,923	5,917	.....	.....	65	763
Mirhunda ...	111	Durhanga ...	3,314	33,614	1,090	1,093	1,478	.....	.....	298	1,154
	112	Rosani ...	863	4,878	775	414	148	.....	.....	39	.....
	113	Madhubani ...	1,298	8,402	636	357	.....	.....	.....	.....	.....
		Total	5,469	46,894	5,121	2,471	1,615	.....	.....	298	1,205
Sara ...	114	Chupra ...	10,810	34,916	1,630	1,015	1,340	.....	.....	34	.....
	115	Kevdihunge ...	3,614	10,010	680	672	951	.....	.....	24	.....
	116	Saran ...	2,554	6,329	478	695	875	.....	.....	38	1,065
		Total	17,978	52,000	2,788	2,601	2,770	.....	.....	90	1,065
Sumparan ...	117	Mothihara ...	1,309	10,220	153	827	.....	.....	.....	120	803
	118	Bettiah ...	1,369	14,117	287	624	.....	.....	.....	210	19
		Total	2,668	24,337	440	1,451	.....	.....	.....	336	822
		Divisional Total	47,090	4,41,715	30,377	20,454	1,321	51,789	.....	1,137	10,940
BHAGULPORE DIVISION.											
Monghyr ...	119	Monghyr ...	5,071	40,186	1,967	1,732	1,960	.....	.....	244	1,180
	120	Jamulpur ...	611	16,404	1,357	277	.....	.....	.....	190	203
	121	Jamui ...	.....	2,354	308	607	90	.....	.....	.....	.....
		Total	5,682	60,209	3,627	2,610	1,140	.....	.....	434	1,383
Shahdol ...	122	Bhagalpur ...	3,751	87,355	2,601	2,740	650	.....	.....	844	650
	123	Catmou ...	3,128	4,329	622	261	101	.....	.....	18	1,380
		Total	7,062	91,684	3,223	3,001	750	.....	.....	862	2,140
Purneah ...	124	Purneah ...	3,771	18,428	1,305	900	910	.....	.....	160	8
Kaldah ...	125	English Bazar ...	930	8,407	778	367	.....	.....	.....	.....	550
	126	Old Maidah ...	1,265	2,793	328	215	.....	.....	.....	.....	.....
		Total	2,225	11,200	1,064	580	.....	.....	.....	.....	550
Santal Pargunah ...	127	Deoghar ...	5,000	8,156	99	541	210	.....	.....	.....	.....
	128	Bahadurgunge ...	1,577	9,111	911	830	361	.....	.....	48	202
		Total	6,577	17,267	1,010	1,360	570	.....	.....	48	202
		Divisional Total	21,338	1,01,977	9,810	8,507	3,373	.....	.....	944	6,319
ORISSA DIVISION.											
Cuttack ...	129	Cuttack, including Cantonment ...	7,570	55,230	1,711	3,662	2,828	.....	.....	192	720
	130	Kendrapara ...	708	7,710	154	1,045	.....	.....	.....	10	.....
	131	Jajpur ...	93	3,009	60	683	.....	.....	.....	.....	.....
		Total	8,459	65,949	1,924	5,350	2,828	.....	.....	202	720
Pooree ...	132	Pooree ...	3,975	52,101	1,613	1,130	1,640	.....	.....	118	236
Balasore ...	133	Balasore ...	2,680	32,196	641	1,104	490	.....	.....	.....	48
		Divisional Total	14,065	80,466	4,008	7,608	5,921	.....	.....	320	1,004
CHOTA NAGPORE DIVISION.											
Hazaribagh ...	134	Hazaribagh ...	54	8,617	364	918	7	.....	.....	47	230
	135	Chatra ...	947	9,954	373	440	.....	.....	.....	30	.....
		Total	1,001	14,541	737	1,357	1	.....	.....	77	230
Lohardughah ...	136	Rancha ...	1,151	11,209	800	408	881	.....	.....	85	305
Manbhoom ...	137	Purulia ...	2,654	8,601	1,199	781	10	.....	.....	.....	.....
Singbhoom ...	138	Chaibasa ...	1,206	3,811	863	180	.....	.....	.....	.....	.....
		Divisional Total	5,858	38,238	3,007	2,368	818	.....	.....	110	713
		GRAND TOTAL	4,00,062	28,30,397	1,80,072	1,28,671	20,308	1,44,045	81,090	8,543	61,936

FORM No. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7	8	9	10	11
NAME OF DISTRICT.	SERIAL NUMBER OF MUNICIPALITY.	NAME OF MUNICIPALITY.	PUBLIC HEALTH— <i>residual</i> .	PUBLIC INSTRUCTION.	PUBLIC CONVENIENCE.					CONTRIBUTION TO LOCAL OR PERMANENT FUNDS.
			(b)							
			Other measures.	Contributions to schools.	Public Works.					
			Markets and slaughter-houses (establishment, contingent, &c.).	Public works (establishment, contingent, &c.).	Establishment.	Contributions and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.	Other charges (training, wards, &c.).
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION—continued.										
Rahabadi...	101	Arwal ...	.....	.....	.....	3,647	.....	.....	.....	428
	102	Bazarganj ...	.....	.....	385	1,073	.....	.....	.....	143
	103	Imman ...	.....	.....	180	819	.....	.....	.....	117
	104	Nowrang ...	.....	.....	1,609	172	472	.....	.....	308
	105	Patna ...	2,078	.....	309	808	.....	.....	.....	.....
	106	Jagdishpur ...	.....	.....	.....	170	.....	.....	.....	.....
		Total ...	2,078	.....	2,315	532	7,408	.....	.....	1,002
Mouserpore ...	107	Mouserpore ...	72	1,641	437	792	7,386	.....	.....	301
	108	Haypur ...	10	.....	120	144	.....	.....	1,730	127
	109	Lalganga ...	.....	.....	343	.....	85	.....	.....	121
	110	Shamshat ...	.....	.....	.....	50	553	870	.....	73
		Total ...	82	1,641	701	971	8,062	385	2,330	621
Durbhanga ...	111	Durbhanga ...	625	.....	890	972	8,329	.....	.....	874
	112	Rosera ...	.....	.....	934	370	200	.....	.....	243
	113	Madhubani ...	594	59	227	.....	1,673	120	263	70
		Total ...	769	59	2,020	1,342	10,400	120	903	1,193
Barun ...	114	Chupra ...	2	6,910	1,183	903	2,254	.....	413	286
	115	Revianjunge ...	.....	.....	1,188	551	.....	.....	.....	180
	116	Bawan ...	.....	.....	408	730	.....	.....	.....	100
		Total ...	2	6,910	2,769	805	3,533	.....	413	571
Chumpanan ...	117	Motharua ...	305	.....	140	.....	.....	630	.....	102
	118	Baituli ...	.....	.....	760	487	385	1,280	.....	204
		Total ...	305	.....	900	633	386	1,280	630	306
		Divisional Total ...	11,217	11,887	14,340	4,563	79,895	517	5,402	11,083
BHAGALPORE DIVISION.										
Monghyr ...	119	Monghyr ...	144	1,010	2,918	2,218	8,554	.....	.....	977
	120	Jamshaidpur ...	.....	208	.....	1,408	2,244	.....	.....	256
	121	Jamshi ...	.....	.....	.....	310	310	.....	83	393
		Total ...	144	1,218	2,918	4,316	8,108	.....	83	1,617
Bhagalpore ...	122	Bhagalpore ...	66	1,409	536	2,427	10,873	.....	.....	804
	123	Catanga ...	.....	.....	240	516	240	.....	.....	254
		Total ...	66	1,409	776	2,941	11,113	.....	.....	648
Purneah ...	124	Purneah ...	.....	.....	60	1,783	5,007	327	100	201
Maidah ...	125	English Bazar ...	.....	.....	1,182	354	1,194	.....	.....	421
	126	Old Maidah ...	.....	.....	335	190	207	.....	.....	25
		Total ...	.....	.....	3,618	543	2,391	.....	.....	446
Benthal Pergun- nah Dumka.	127	Deoghar ...	.....	.....	240	.....	240	.....	.....	83
	128	Bachchanga ...	.....	.....	100	.....	2,138	.....	.....	83
		Total ...	.....	.....	340	.....	2,378	.....	.....	166
		Divisional Total ...	244	2,577	5,014	8,368	30,107	327	231	3,083
ORISSA DIVISION.										
Cuttack ...	129	Cuttack, including Cantonment.	230	127	1,084	.....	8,878	108	744	309
	130	Kendrapara ...	.....	.....	1,840	84	1,928	.....	.....	214
	131	Jajpur ...	.....	.....	600	.....	210	.....	.....	134
		Total ...	230	137	3,324	84	8,796	192	744	457
Pooree ...	132	Pooree ...	.....	.....	521	563	1,546	.....	.....	803
Balasore ...	133	Balasore ...	247	.....	493	800	5,484	.....	.....	200
		Divisional Total ...	477	725	4,438	777	10,610	192	744	2,050
CHOTA NAGPORE DIVISION.										
Hazaribagh ...	134	Hazaribagh ...	373	.....	874	.....	.....	.....	.....	280
	135	Chatra ...	160	.....	500	238	608	.....	.....	140
		Total ...	533	.....	754	238	608	.....	.....	420
Loharduggah ...	136	Ranchi ...	190	.....	870	228	2,300	.....	.....	270
Manbhum ...	137	Purulia ...	.....	.....	811	280	.....	708	.....	206
Singbhum ...	138	Chasibama ...	11	.....	64	.....	516	.....	.....	.....
		Divisional Total ...	486	811	1,249	496	3,673	.....	708	913
		GRAND TOTAL ...	8,610	20,814	67,883	74,740	4,87,109	14,000	36,217	1,109

REPORT

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1885-86.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1887.

REPORT
ON
MUNICIPAL TAXATION AND EXPENDITURE
IN THE
LOWER PROVINCES OF BENGAL
FOR THE YEAR 1885-86.

No. 2368.

FROM COLMAN MACAULAY, Esq., C.I.E.,
Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT.

Calcutta, { *dated the 17th May* } 1887.
 { *issued* *May* }

MUNICIPAL DEPARTMENT.
(MUNICIPAL.)

SIR,

I AM directed to submit, for the information of His Excellency the Governor-General in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1885-86, together with classified statements, showing the income and expenditure of the municipalities during that year, prepared in accordance with the instructions contained in the orders of the Government of India, in the Home Department, No. 2—103-14A, dated the 27th July 1882.

THE CALCUTTA MUNICIPALITY.

2. As the report on the working of the Calcutta Municipality and the Resolution of the Lieutenant-Governor reviewing the report have been separately submitted to the Government of India, in the Home Department, with letter No. 3577, dated the 29th December 1886, no separate *resumé* of the work of that Municipality is given in the present report. It deals exclusively with the working of municipalities in the interior of the Province.

WORKING OF THE MUNICIPAL ACT III (B.C.) OF 1884.

3. During the year 1885-86 there were no changes made in the law which regulates the working of municipalities.

4. *Result of elections held during the year.*—There was no general election held during the year in any of the municipalities. The Commissioners elected in 1884-85 will, under section 21 of the Act, hold office for three years. There were, however, several by-elections held under section 27 to fill up vacancies in place of Commissioners who had resigned or who had ceased to be Commissioners. The following table shows the result of such elections:—

Name of Municipality.	Number of by-elections held during the year.	Number of voters present at the elections.	REMARKS.
1. Cutwa ...	3	13	In one ward the rate-payers failed to elect a Commissioner, and the appointment was made under section 16.
2. Dainhat ...	1	Not stated	In Dainhat the voters as well as the candidates showed much earnestness in the election.
3. Baidyabati ...	1	30	
4. Bhuddessur ...	1	23	
5. Howrah ...	1	107	
6. Kamjibunpore ...	1	66	The voters present evinced a lively interest in the proceedings.
7. Baranagore ...	1	244	Much interest was displayed by the people in the election proceedings.
8. Rajpore ...	1	109	Great interest was shown by the voters at the election.
9. Joynagore ...	1	104	Ditto ditto.
10. Barasat ...	1	33	Out of 52 voters in the ward, 33 were present at the election, and displayed an interest in the proceedings.
11. Goherdanga ...	1	23	
12. Buserhat ...	1	14	
13. Taki ...	1	16	
14. Baduria ...	1	21	
15. Nuddea ...	1	Not stated	The people did not display much interest.
16. Kamerkali ...	1	7	Ditto ditto.
17. Jessore ...	1	41	
18. Malleshpore ...	1	23	
19. Sankhira ...	2	26	
20. Berhampore ...	1	60	
21. Lalbagh ...	1	53	
22. Jungpore ...	2	34	} The people did not take much interest in the elections.
23. Kandi ...	1	18	
24. Sorajgunge ...	1	129	} The people displayed an interest in the elections.
25. Bogra ...	1	27	
26. Sherepore ...	1	11	
27. Dacca ...	4	684	These elections were held in wards Nos. I, III, V, and VII. The number of qualified voters in these wards was 4,311.
28. Madaripore ...	3	69	These elections were held in wards I, III, and IV.
29. Burrisal ...	2	56	These elections were held in wards IV and V. In ward No. IV there were three candidates. In ward No. V there was no contest, and the nominated candidates were declared elected.
30. Nasirabad ...	1	16	
31. Muktagacha ...	1	46	
32. Sherepore ...	1	30	
33. Dmrhanga ...	2	51	} Much interest was displayed by the rate-payers in these elections.
34. Madhubani ...	1	More than 10 per cent. of the qualified voters were present at the election.	
35. Jamalpore ...	1	.....	} Not much interest was shown at the elections in these municipalities.
36. Old Maldah ...	1	28	
37. Sahebgunge ...	1	83	

5. *Number of Municipalities.*—Including the Suburban Municipality, the number of municipalities in the interior of the Province was 133, against 129 in the year 1884-85. The increase of four is accounted for by the creation into municipalities of the towns of Assensole, in the district of Burdwan, Perozepore, in the district of Backergunge, and Tikari and Daudnagar, in the district of Gya. An account of the creation of these municipalities was given in paragraphs 29 and 30 of the report for the year 1884-85.

6. In the town of Assensole, Burdwan District, the sanitary and police arrangements were unsatisfactory, and it was recommended that the provisions of the Municipal Act should be extended to that place. The usual preliminary notification was published, and the Act was introduced by a notification dated the 23rd April 1885. It was, however, found that almost the sole income would be derived from the Railway. The only persons who could be found to act as Commissioners were Railway officials or persons connected with the Railway, and they, after trying to carry out the provisions of the Act for some months, found that the income of the Municipality was insufficient. The Commissioners individually were also unable to afford the time necessary for disposing of petitions and for carrying out their duties as Municipal Commissioners, and the Railway authorities were opposed to the continuance of the Municipality. For these reasons the Commissioners at a meeting proposed that Assensole should be withdrawn from the operation of the Municipal Act. A communication has been addressed to the Agent of the Railway Company, giving a statement of the actual requirements of the native quarter of the town, and enquiring whether the Railway authorities would provide for them if the provisions of the Municipal Act are withdrawn from the town. On receipt of the Agent's reply, the question of the abolition of the Municipality will be finally decided.

In Perozepore the Municipality came into working order when nearly the first-half of the official year had elapsed. The taxes for only six months of the year 1885-86 were therefore realized there. In Tikari and Daudnagar the actual working of the municipalities began after the close of 1885-86, and no taxes were levied in them during the year.

7. In Appendix A attached to this report, a statement is given showing the date of establishment of each Municipality in the Province, the population living within municipal limits, and the actual number of rate-payers in each as ascertained from the assessment register of the Municipality.

8. *Constitution of Committees.*—The constitution of the Committees of the various Municipalities as they actually existed at the close of the year 1885-86 is shown, division by division, in the table below:—

DIVISION.	EX-OFFICIO.		NOMINATED.		ELECTED.		TOTAL.		OFFICIALS.		NON-OFFICIALS.		EUROPEANS.		NATIVES.	
	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
1. Burdwan	116	127	215	215	331	342	46	44	285	298	31	36	390	306
2. Presidency	285	227	326	331	661	632	56	44	505	508	35	22	526	530
3. Rajshahye	187	98	12	87	199	185	52	43	147	142	56	34	111	151
4. Dacca	80	92	117	115	197	207	34	37	163	170	19	19	178	188
5. Chittagong	40	32	31	39	71	71	16	13	55	58	5	5	66	69
6. Patna	155	182	169	166	324	348	72	71	252	274	44	41	278	307
7. Bhugulpore	57	58	83	82	110	140	24	21	116	119	27	27	113	113
8. Orissa	43	43	36	36	79	79	30	30	49	49	8	8	71	71
9. Chota Nagpore	66	54	8	17	74	71	25	17	49	54	15	10	59	61
Total	979	907	997	1,088	1,976	1,965	357	323	1,619	1,672	241	202	1,735	1,793

These figures show a falling off of 72 in the number of nominated Commissioners, and an increase of 91 in that of the elected Commissioners; showing an increase of 19 in the total number of Commissioners appointed and elected under the new Municipal Act. The increase is in the Burdwan, Dacca and Patna Divisions, while the decrease is in those of the Presidency, Rajshahye and Chota Nagpore. The native element in the constitution of the Committees shows an increase of 58, while the number of Europeans in the Committees has decreased by 39.

9. *Meetings of Committees.*—The statement below shows the number of meetings held by the Commissioners of each Municipality in the Province during the year 1885-86:—

Names of Municipalities.	Number of meetings.	Names of Municipalities.	Number of meetings.
1. Burdwan ...	28	68. Rungpore ...	17
2. Culna ...	16	69. Julpigoree ...	17
3. Cutwa ...	34	70. Kurseong ...	7
4. Daulat ...	11	71. Dacca ...	26
5. Raneeungoo ...	15	72. Naraingunge ...	12
6. Assensole ...	5	73. Furreedpore ...	19
7. Bankura ...	18	74. Goalundo ...	20
8. Bishenpore ...	20	75. Madaripore ...	28
9. Soory ...	7	76. Burrisal ...	18
10. Midnapore ...	16	77. Nalohiti ...	12
11. Tamlook ...	14	78. Jhalokati ...	18
12. Ghattal ...	25	79. Perozepore ...	3
13. Chunderkona ...	21	80. Nasirabad ...	17
14. Ramjibunpore ...	24	81. Muktagacha ...	23
15. Khirpai ...	16	82. Jamalpore ...	30
16. Hooghly and Chinsurah ...	22	83. Sherpore ...	30
17. Serampore ...	16	84. Kishoregunge ...	21
18. Utterpara ...	15	85. Bazitpore ...	15
19. Bansbariah ...	14	86. Chittagong ...	11
20. Baidyabati ...	23	87. Cox's Bazar ...	12
21. Bhuddossur ...	16	88. Comilla ...	14
22. Kotrung ...	10	89. Brahmanbariah ...	23
23. Howrah ...	30	90. Noakhali ...	13
24. Bali ...	25	91. Patna ...	15
25. Suburbs of Calcutta ...	20	92. Barh ...	17
26. Baranagore ...	19	93. Behar ...	14
27. South Suburban ...	12	94. Gya ...	12
28. Rajpore ...	16	95. Tikari ...	7
29. Barripore ...	13	96. Daudnagar ...	8
30. Joyanagore ...	8	97. Arrah ...	17
31. North Dum-Dum ...	16	98. Buxar ...	9
32. South Dum-Dum ...	13	99. Doomraon ...	13
33. Barasat ...	12	100. Bhabua ...	4
34. Naihati ...	14	101. Sasseram ...	6
35. South Barrackpore ...	21	102. Jugdishpore ...	4
36. North Barrackpore ...	12	103. Mozufferpore ...	18
37. Goherdanga ...	20	104. Sitalmarhi ...	10
38. Busrhat ...	18	105. Hajeeppore ...	9
39. Taki ...	16	106. Lalgunge ...	9
40. Buduria ...	17	107. Durbhunga ...	17
41. Krishnagar ...	14	108. Madhubani ...	21
42. Santipore ...	36	109. Roserah ...	17
43. Ranaghat ...	26	110. Chuprah ...	11
44. Nudda ...	20	111. Sewan ...	8
45. Kushtia ...	13	112. Revilgunge ...	14
46. Kumerkhali ...	17	113. Motihari ...	8
47. Mherpore ...	10	114. Bettiah ...	9
48. Birnagore ...	14	115. Monghyr ...	9
49. Jossore ...	21	116. Jamalpore ...	9
50. Moheppore ...	17	117. Bhagulpore ...	15
51. Kotechandpore ...	17	118. Golgong ...	16
52. Khulna ...	18	119. Purneah ...	14
53. Satahira ...	28	120. English Bazar ...	14
54. Debbutta ...	16	121. Old Maldah ...	22
55. Clauduria ...	19	122. Deoghur ...	18
56. Berhampore ...	14	123. Sahabgunge ...	21
57. Lalbagh ...	12	124. Cuttack ...	12
58. Jungipore ...	10	125. Pooree ...	16
59. Kandi ...	17	126. Balasore ...	13
60. Darjeeling ...	20	127. Kendrapara ...	7
61. Itanpore Beaulah ...	28	128. Jajpore ...	8
62. Dinagopore ...	15	129. Hazaribagh ...	10
63. Nattoro ...	18	130. Chattra ...	12
64. Pubna ...	18	131. Ranohi ...	16
65. Serajgunge ...	14	132. Parulia ...	13
66. Bogra ...	17	133. Chyebassa ...	7
67. Sherpore ...	19		

On the whole, the attendance of the Commissioners at these meetings was full, and the elected Commissioners, as a rule, showed a good deal more interest in municipal matters than their predecessors under the old system.

10. *Ward Committees.*—The statement below shows the names of Municipalities in which Ward Committees have been appointed by the Commissioners and the powers under the Municipal Act which have been delegated to them :—

Names of Municipalities.	Number of Ward Committees appointed.		Powers entrusted to the Committees, under section 53 of Act III (B.C.) of 1884.
BURDWAN DIVISION.			
1. Bishnupore	...	6	Powers of assessment, inspection of conservancy work, cleansing of wards, supervision of road works, and of registration of births and deaths. The Commissioner of the Division remarked that the scheme, which looked well on paper, did not work satisfactorily, as the members were not regular in the performance of their duties.
2. Serampore	...	4	The following powers have been delegated to these Committees :— (1) To assess holdings. (2) To enquire and report on any matters that may be referred to them by any of the local Commissioners. (3) To look after coolies and carters.
3. Midnapore	...	6	The Committees were vested with powers under sections 191, 192, 193, 195, 199, 200, 202, 207, 209, 210, 211, 212, 224, 225, 230, 231 and 251. They had also charge of the following works in their respective wards :— (1) The supervision of conservancy and sanitary arrangements and the registration of births and deaths. (2) The submission of their opinion upon applications for reduction or remission of taxes and for construction of houses and culverts. It is reported that the Ward Committees performed all these duties to the satisfaction of the Municipal Commissioners and the public.
PRESIDENCY DIVISION.			
4. Suburbs of Calcutta	...	6	Their functions for the present are confined to submitting recommendations to the Commissioners upon the various subjects of conservancy, drainage, arrangements for the removal of night-soil and sewage and construction of privies, improvement of <i>bustees</i> , watering of roads, lighting, and construction of culverts. They are also required to report upon applications for reduction of taxation and to advise the Commissioners by an expression of their opinion on any question of Municipal administration which may be referred to them.
5. Baranagore	...	Not stated.	In these two Municipalities Ward Committees were employed in revising assessments. In the latter place the work was much delayed, and, in the opinion of the Chairman, it was inefficiently performed.
6. Naihati	...	Ditto	

PRESIDENCY DIVISION.

Name of Municipality.	Number of Ward Committees appointed.	Powers entrusted to the Committees, under section 83 of Act III (B.C.) of 1884.
7. Joynagore ...	Not stated.	No independent powers have yet been conferred upon the Committees.

RAJSHAHYE DIVISION.

8. Rampore Beaulah ...	... 7	<p>The functions of the Ward Committees in these Municipalities were to report after enquiry on petitions relating to remission or reduction of taxes, to assess new holdings, and to revise the assessment list when necessary.</p> <p>Powers under the sections noted below were delegated to the Ward Committees, and it is reported that they worked satisfactorily:—Sections 93, 140, 175 (para. 2), 180, 181 (subject to the approval of the Commissioners), 190, 191, 192, 193, 195, 197, 198, and 200 to 211.</p>
9. Rungpore ...	... 2	
10. Julpigoree ...	... 6	
11. Dinagepore ...	... 5	

DACCA DIVISION.

12. Sherepore ...	Not stated.	The Committees were entrusted with the powers of assessing taxes in their respective wards, but they declined to accept the duty.
13. Jamalpore ...	Ditto.	The Ward Committees in this town were entrusted with the power of assessing taxes, enquiring into objections, and reporting on the sanitary condition and wants of their respective wards.
14. Nasirabad ...	Ditto.	The Ward Committees were vested with powers under sections 191, 195, 202, 204, 208, 210, 224, 225, 230 and 231. They were also empowered to issue such notices under the existing bye-laws of the Municipality as are not required to be issued by the Commissioners at a meeting.
		The Magistrate of Mymensing reported that several of the Ward Committees did much towards the improvement of their respective wards.

PATNA DIVISION.

15. Patna ...	... 6	<p>The Municipality was divided into six wards, and each ward was placed in charge of a Ward Committee, consisting of four or more Commissioners. The duties assigned to them were—</p> <p>(a) Control and management of the conservancy, lighting and watering of their respective wards.</p> <p>(b) Disposal of petitions presented under sections 232, 237 and 261 of Act III (B.C.) of 1884.</p> <p>(c) The duty of enquiring into, and reporting upon, applications filed under sections 106 and 107 of the Act. It was reported that these Ward Committees, on the whole, exercised their powers satisfactorily.</p>
16. Chuprah ...	... 4	Three of the Committees were composed of three members each. In ward No. II the Committee had only two members. The Committees were not entrusted with any special or general powers.

11. *Municipal Benches.*—The statement below shows the work done by the Municipal Commissioners in their capacity as Honorary Magistrates in disposing of cases of nuisance and breaches of conservancy rules:—

1885-86.

Serial number.	Name of Municipality.	Number of cases tried.	Number of persons convicted.	Number acquitted.	Number pending.	Amount of fines realized.	REMARKS.
						Rs. A. P.	
1	Bardwan	620	604	35	5	155 15 6	
2	Cuttack	84	92	13	.....	20 8 0	
3	Cuttack	38	31	7	.....	6 12 0	
4	Dumtali	31	30	5	.....	11 10 0	
5	Kanungur	379	323	56	.....	119 4 6	
6	Asansole ... ..	.....	.....	.....	.....	.....	In Asansole, although a Bench was constituted during the year, no sittings were held.
7	Hughly and Chinsura	730	607	124	.....	240 8 0	
8	Banarhat	71	46	11	.....	13 1 0	
9	Kanungur	73	91	16	.....	39 13 0	
10	Bentynhall	929	193	35	.....	256 5 0	
11	Briddeswar	178	104	2	.....	183 0 0	
12	Kolrang	70	69	1	.....	45 3 0	
13	Uttarpara	118	114	.....	.....	134 11 0	
14	Hatnadi	1,048	792	221	45	1,616 0 0	
15	Bah	151	164	15	.....	195 5 0	
16	Mulmapur	245	204	306	.....	114 10 0	
17	Tundik	110	85	19	.....	61 8 0	
18	Ghatul	75	50	24	.....	33 15 0	
19	Chundrakona	68	74	9	.....	59 14 0	
20	Saluria of Cuttack	645	437	104	18	1,025 14 0	
21	Burmapore	123	120	3	.....	237 0 0	There were no special Benches of Honorary Magistrates for the trial of offences against municipal regulations. Municipal cases were tried at Alipore and Sealdah by the Police Magistrates or by regular Benches of Honorary Magistrates.
22	South Suburban	178	137	21	10	531 8 0	
23	Burmapore	60	45	3	1	29 0 0	
24	Burmapore	229	170	61	0	174 4 3	
25	Jogmura	51	18	5	2	50 11 0	
26	South Burmapore	480	293	154	4	473 3 0	
27	North Burmapore	310	271	104	6	543 8 0	
28	North Dum-Dum	31	26	5	.....	31 12 0	
29	South Dum-Dum	90	80	9	.....	105 2 0	
30	Goleendanga	25	12	13	.....	16 4 0	
31	Keshmura	203	206	92	.....	140 15 9	
32	Kanungur	45	30	9	.....	61 0 0	
33	Ranaghat	7	.....	.....	.....	9 4 0	
34	Naikda	77	67	10	.....	42 3 0	
35	Burmapore	4	13	4	.....	11 15 0	
36	Jessore	149	104	45	.....	122 2 0	
37	Mohesipore	70	80	8	2	64 10 0	
38	Khalsa	23	23	9	.....	23 12 0	
39	Kuthim	6	4	.....	.....	8 3 0	
40	Burmapore	277	100	82	4	174 8 6	
41	Darjeling	250	164	74	.....	221 6 0	
42	Kanpur Bazar	100	289	54	.....	157 0 0	
43	Natore	42	29	13	.....	31 0 0	
44	Shyampur	57	58	1	.....	39 0 0	
45	Durga	203	272	24	10	601 9 0	
46	Numunungur	115	125	.....	.....	345 1 0	
47	Burmapore	24	25	.....	.....	10 2 0	
48	Chittagong	30	47	12	1	53 4 0	There are no Municipal Benches at Faranpore. The Chairman writes as follows on this subject:—"It is, however, highly desirable that a Municipal Bench should be constituted to try all municipal cases. Few Magistrates can, in the midst of their other duties, bestow that attention to municipal regulations and trials, which alone can ensure the proper maintenance of sanitation. These other duties are of an ever-growing character, and municipal cases can generally occupy only a very subordinate place in their consideration. Should the withdrawal of police service from municipalities, the means for prevention of nuisances and the proper maintenance of sanitary condition are municipal precautions only, and it must be readily admitted that a bench constituted exclusively for such cases would give far better results than at present."
49	Patna	508	2,618	631	23	2,746 0 0	The Commissioner of the Division has requested the Magistrate of the district to take steps for the creation of a Municipal Bench at Faranpore.
50	Naik	67	83	13	.....	603 2 3	
51	Cy	637	496	159	.....	149 8 0	
52	Arrah	304	213	40	3	292 9 0	
53	Montreppore	105	145	12	.....	175 4 6	
54	Burthunpore	204	192	14	.....	37 10 0	
55	Kowari	94	129	10	.....	53 5 0	
56	Maulbant	120	145	12	.....	184 15 0	
57	Chuprah	601	352	43	6	97 0 0	
58	Revilence	66	40	29	.....	800 0 0	
59	Manjuri	637	458	149	.....	75 4 0	
60	Jamulvora	71	53	12	20	180 13 0	
61	Blakulpore	223	211	31	.....	273 15 0	
62	Colong	140	142	14	.....	8 0 0	
63	Purnab	4	4	.....	.....	91 7 0	
64	Salubungore	223	219	34	.....	120 12 0	There were no Municipal Benches in Balasore and Cuttack. The cases were tried by Magistrate Magistrate and Honorary Magistrates.
65	Balasore	141	104	37	.....	218 10 9	
66	Cuttack	53	40	4	.....	.....

	Banchi.	Hazaribagh.	Chattra.	Chyebassa.	Purulia.	
Number of cases	520	28	82	25	50	
Number of persons convicted	510	45	101	16	60	
Number of persons acquitted	10	7	4	9	6	
Number of persons under trial at the close of the year ... ..	.....	2	.....	.....	.....
Amount of fines realized	248 8 6	27 0 0	95 15 0	13 0 0	29 0 0	

12. Cases for the breach of conservancy bye-laws and for other offences under the Municipal Act in the Municipalities of Ranchi, Hazaribagh, Chattra, and Chyebassa were tried by the regular judicial officers in the districts. The table in the margin shows the number of cases decided by them.

13. *Assessments.*—In the statement below is shown the mode of assessment in vogue in each Municipality in these Provinces, the rate at which the tax on holdings or on persons is levied, and the result of any revision of assessment made during the year 1885-86:—

Names of Municipalities.	Mode of assessment in vogue.	Rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
1. Howrah ...	House rate ...	7½ per cent. on value of holdings.	Ra. 1,630 quarterly.		
2. Bali ...	Tax on persons ...	According to circumstances.	Ra. 485 annually.		
3. Hooghly ...	Tax on holdings ...	8½ per cent.			
4. Serampore ...	Ditto ...	7½ ditto.			
5. Uttarpara ...	Tax on persons ...	According to circumstances.		Ra. 595-8	Decrease due to the burning of the Scorphini hat in April 1883.
6. Bandyabati ...	Ditto ...				
7. Bhaidasair ...	Tax on holdings ...	7½ per cent.			
8. Kutrung ...	Ditto ...				
9. Bandanmuh ...	Tax on persons ...				
10. Burdwan ...	Ditto ...				
11. Chins ...	Tax on holdings ...				
12. Cutwa ...	Ditto ...				
13. Damhat ...	Ditto ...				
14. Ranagunge ...	Ditto ...				
15. Asansole ...	.....	The tax is levied according to circumstances and property of the taxpayers within the Municipalities.			In Ranagunge the substitution of a tax on holdings for the tax upon persons has been sanctioned, and will be introduced during the current year. In Asansole a tax on the annual value of holdings has been sanctioned, but as a proposal for the abolition of the Municipality has been sanctioned, no effect has yet been given to the Government order sanctioning the mode of assessment.
16. Bankura ...	Tax on persons ...		No increase.		
17. Bishnupore ...	Ditto ...				
18. Bary ...	Ditto ...			Ra. 425.	
19. Midnapore ...	Tax on holdings ...	7½ per cent.	Ra. 1,538		
20. Tanhakh ...	Tax on persons ...	According to circumstances and property.			
21. Chahel ...	Ditto ...				
22. Chaudokoma ...	Ditto ...				
23. Kanchinapore ...	Ditto ...				
24. Kharja ...	Ditto ...				
25. Bahurda of Calcutta ...	Tax on holdings ...	7½ per cent.	Ra. 9,977 14 3		
26. Baranagore ...	Tax on persons according to circumstances and property of the rate payers.	No fixed rate as such, but it was formerly levied at 1½ per cent. upon the income of the service.	Ra. 707 12 0 per annum.		
27. South Suburban ...			66 0 0		
28. Barpore ...					
29. Barpore ...					
30. Jaynagore ...					
31. South Dhan-Dum ...					
32. North Dhan-Dum ...					
33. South Baranagore ...					
34. North Baranagore ...					
35. Barhet ...					
36. Nahaui ...			1,172 0 0		
37. Bishnath ...					
38. Taki ...			80 4 0		
39. Baharia ...			78 6 0		
40. Gohardanga ...			241 16 0		
41. Keshinagar ...			229 10 3		
42. Rantipore ...	Tax on holdings ...	8 per cent.			
43. Rantipore ...					
44. Nuddea ...					
45. Kushtia ...					
46. Kumerkhali ...	Tax on persons ...	No fixed rate. Levied according to circumstances of increase, generally at 1 per cent. on income.			
47. Meherpore ...					
48. Birmanore ...				Ra. 85 13 0	
49. Jessore ...	Tax on holdings ...	7½ per cent.			
50. Kotechulpore ...					
51. Midnapore ...		No fixed rate. Levied according to circumstances of increase, generally at 1 per cent. on income.	A small increase.		
52. Sathkya ...	Tax on persons ...				
53. Debidutta ...			Ra. 69 9 8		
54. Chandaria ...					
55. Khulna ...					
56. Berhampore ...					
57. Lalouch ...					
58. Junesore ...	Ditto ...	Ditto ...			
59. Kandi ...					
60. Bampur Baulach ...					
61. Nattore ...		At 8 annas per cent. on income. From Ra. 1 to Ra. 45 per annum.			
62. Dinagore ...	Tax on persons occupying holdings according to their circumstances and property.	From Ra. 1-6 to Ra. 7 per annum. No fixed rate. At 1 pie per out. At 1 pie per rupon on income. At 8 annas per cent. on income. Ditto.			
63. Bungalore ...					
64. Borna ...					
65. Sherpore ...					
66. Pubna ...					
67. Baranagore ...					
68. Darjeeling ...	Tax on annual value of holdings ...	10 per cent.			
69. Kurseong ...	Tax on persons ...	From 6 pies to Ra. 7 per annum.			
70. Jaldigee ...					
71. Dacca ...	Tax on holdings ...	At 8 per cent. on annual value of holdings.			
72. Narainagore ...					
73. Faridpore ...	Tax on persons ...	Levied according to circumstances and property of the assesses.	Ra. 400 per annum.		
74. Chaulmuri ...					
75. Masaitipore ...					
76. Masaitipore ...					

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
76. Burdwan			Rs. 1,433-7 per annum.	.. .. .	Assessment revised, but result not reported.
77. Naichiti .. ..			.. .. .	.. .. .	In all the municipalities, where the tax upon persons was imposed, Government buildings used for public purposes were assessed under section 86 of the Municipal Act.
78. Jhabhaki			Rs. 278 per annum.	.. .. .
79. Porcupore .. ..			.. .. .	.. .. .
80. Nasirabad .. ..			.. .. .	.. .. .
81. Muktasaba .. ..			.. .. .	.. .. .
82. Jamalpara .. ..			.. .. .	.. .. .
83. Sherepore			Rs. 254-0-6 per annum.	.. .. .	Assessment revised, but result not reported.
84. Kishoregunge			Rs. 250 per annum.	.. .. .	Ditto ditto.
85. Hazarpore .. ..			.. .. .	.. .. .
86. Chittagang Town	Tax on holdings	At 7½ per cent. .. ..	.. .. .	Assessment revised, but result reported to be not satisfactory.	In these Municipalities Government buildings were assessed according to their annual valuation.
87. Cox's Bazar		Levied according to circumstances and property of the assessors.	.. .. .	.. .. .
88. Cossabari .. ..		.. .. .	.. .. .	.. .. .
89.	Tax upon persons .. ..	.. .. .	.. .. .	Rs. 12-4.	
90. Rajmangalshah .. ..		.. .. .	.. .. .	.. .. .
91. Nakkhal	Tax on holdings	At 7½ per cent. .. ..	.. .. .	.. .. .	In this Municipality a revision of assessment was made of holdings in the town of Sullanganpur and Mahomed Sharke. The result was an increase in the demand, but it is believed that the enhancement will be reduced to a considerable extent after the disposal of appeals.
92. Patna		Levied according to circumstances and property of the assessors.	.. .. .	.. .. .	Assessment revised, but result not known.
93. Barhi	Tax upon persons .. ..	.. .. .	.. .. .	Rs. 2,273-6 per annum.	
94. Behar .. ..		.. .. .	.. .. .	.. .. .
95. Gya	Tax on holdings	At 7½ per cent.	Rs. 1,500 per annum.	.. .. .
96. Tikari	Ditto	Ditto .. ..	.. .. .	.. .. .
97. Daudnagar .. ..		.. .. .	.. .. .	.. .. .
98. Arrah .. ..		.. .. .	.. .. .	.. .. .
99. Patna	Tax upon persons	Levied according to circumstances and property of the assessors.	Rs. 81-12 per annum.	.. .. .
100. Buxar .. ..		.. .. .	.. .. .	.. .. .
101. Buxar .. ..		.. .. .	.. .. .	.. .. .
102. Jaispur .. ..		.. .. .	.. .. .	.. .. .
103. Muzaffarpore	Tax on holdings	At 7½ per cent. .. ..	.. .. .	.. .. .	Assessment revised, but result not known yet.
104. Hajipur	Ditto	Ditto .. ..	.. .. .	.. .. .
105. Lalgan .. ..		.. .. .	.. .. .	.. .. .
106. Batauni	Tax upon persons	Levied according to circumstances and property of the assessors.	Rs. 84 per annum.	.. .. .
107. Burdwan	Tax on holdings	At 7½ per cent. .. ..	.. .. .	.. .. .	Assessment revised under section 87. The demand came up to Rs. 23,304-4, but was subsequently reduced on objections to Rs. 20,800-0.
108. Burdwan	Tax upon persons	Levied according to circumstances and property of the assessors.	Rs. 450-14-3 per annum.	.. .. .
109. Madhubani .. ..		.. .. .	.. .. .	.. .. .
110. Chhapra	Tax on holdings	At 7½ per cent.	Rs. 806 per annum.	.. .. .
111. Buxar	Ditto	Ditto .. ..	.. .. .	.. .. .
112. Sonrai .. ..		.. .. .	.. .. .	.. .. .	Assessment revised, but the amount of increase in the demand has not been stated.
113. Madhura	Tax upon persons	Levied according to circumstances and property of the assessors.	.. .. .	.. .. .
114. Bettiah .. ..		.. .. .	.. .. .	.. .. .
115. Buxar	Tax on holdings	At 7½ per cent. .. ..	.. .. .	Rs. 50 per annum.	
116. Jaispur	Ditto	At 7½ per cent. .. ..	.. .. .	.. .. .
117. Buxar	Ditto	At 5 per cent. .. ..	.. .. .	.. .. .
118. Cooch	Tax upon persons	According to circumstances and property of the assessors.	.. .. .	.. .. .	The assessment of house tax was under revision when the year closed.
119. Purnea	Tax on holdings	At 6 per cent. .. ..	.. .. .	.. .. .
120. English Bazar		At 6 annas per cent. per annum upon income.	.. .. .	Rs. 33 per annum.	
121.	Tax upon persons	According to circumstances.	.. .. .	.. .. .
122. Dargah .. ..		.. .. .	.. .. .	Rs. 400 per annum.	Due to the gradual falling off of the trade in the town and the successive poverty of the people.
123. Sahibganj	Tax on holdings	At 5½ per cent. .. ..	.. .. .	.. .. .	The assessment was revised in the latter part of 1884-5, but it did not affect the income much.
124. Cuttack .. ..		.. .. .	.. .. .	.. .. .
125. Khandagiri	Tax upon persons	Levied according to circumstances and property of the assessors.	Rs. 874-6-6 per annum.	.. .. .
126. Jajpur .. ..		.. .. .	.. .. .	.. .. .
127. Puri	Tax on holdings	At 7½ per cent.	Rs. 257-5-8.	.. .. .
128. Balasore	Tax upon persons	According to circumstances and property of the assessors.	.. .. .	.. .. .
129. Hazaribagh	Ditto	Ditto	Assessment revised, but result not known.	.. .. .	For the purpose of assessment the town of Hazaribagh is divided into five blocks. In each block two Commissioners make house to house enquiries and fix the assessment of each ratepayer. The tax is levied at the rate of 10 per cent. per annum on incomes.
130. Chattri	Ditto	At 1 per cent. on income.	.. .. .	.. .. .
131. Rauri	Ditto	According to circumstances.	.. .. .	Rs. 12 per annum.	
132. Puri	Ditto	Ditto .. ..	.. .. .	.. .. .
133. Chittagang	Ditto	At 4 per cent. in the rupee on incomes.	Assessment revised, and will come into force in 1886-7.	Rs. 132-1-3 per annum.	In Puri the assessment is made by each Commissioner within his beat. It is then revised by a Committee of three Commissioners. The rate varies from two paise to half a pie in the rupee.

14. During the year the provisions of the Bengal Municipal Act III

Fresh imposts levied during the (B.C.) of 1884, which provide for the levy of a tax on carriages, horses, and other animals, were extended to the Municipalities of Bhuddessur, in the district of Hooghly, Ranecunge, in the district of Burdwan, and Nasirabad, in the district of Mymensingh. Sanction was also given to the Commissioners of the Municipalities named below to charge a fee, under section 143 of the Act, for the registration of carts which are kept or habitually used within the Municipalities:—

(1) Berhampore, (2) Sherepore, in the district of Bogra, (3) Goalundo, and (4) Furrudpore. Authority was given during the year to the imposition of both the kinds of taxes mentioned above, namely, a tax on carriages, horses, and other animals mentioned in the fifth schedule of the Act, and a fee for the

registration of carts, in the Municipalities of Mozufferpore, Sewan, in the district of Sarun, Sahebgunge, in the district of the Sonthul Pergunnahs, and in the Cuttack Cantonment.

Extension of the various parts of the Municipal Act and bye-laws sanctioned during the year.

15. The conservancy provisions contained in Part VI of the Municipal Act were, during the year, extended to the Municipalities named below :—

- | | |
|-------------------------------------|--------------------|
| 1. Bansbariah. | 11. Krishnagar. |
| 2. Assensole. | 12. Burrisal. |
| 3. Cutwa. | 13. Kotechandpore. |
| 4. The Suburbs of Calcutta. | 14. Perozepore. |
| 5. The South Suburban Municipality. | 15. Goalundo. |
| 6. South Barrackpore. | 16. Patna. |
| 7. North Barrackpore. | 17. Bettiah. |
| 8. South Dum-Dum. | 18. Madhubani. |
| 9. Baduria. | 19. Buxar. |
| 10. Khulna. | 20. Sahebgunge. |
| | 21. Kendrapara. |

This increases the number of municipalities in which the conservancy provisions were in force from 103 to 124.

Part VII of the Act, which relates to water-supply, was extended to the Darjeeling and Burdwan Municipalities during the year.

Part IX, which regulates the construction and cleansing of latrines, was previously in force in 15 municipalities, and, during the year, was extended to 16 towns, bringing the number up to 31. It was extended to the following towns :—

- | | |
|----------------|------------------|
| 1. Howrah. | 9. Nattore. |
| 2. Midnapore. | 10. Madaripore. |
| 3. Soory. | 11. Goalundo. |
| 4. Assensole. | 12. Furreedpore. |
| 5. Culna. | 13. Burrisal. |
| 6. Baidyabati. | 14. Arrah. |
| 7. Baranagore. | 15. Jamalpore. |
| 8. Darjeeling. | 16. Sahebgunge. |

Part X, which contains provisions for the regulation of markets, was, at the close of the year, in force in 43 municipalities, as compared with 30 at the close of the previous year. It was extended to the Municipalities named below :—

- | | |
|---------------------------|-----------------|
| 1. Midnapore. | 7. Chittagong. |
| 2. Hooghly and Chinsurah. | 8. Chuprah. |
| 3. Assensole. | 9. Revilgunge. |
| 4. Cutwa. | 10. Jamalpore. |
| 5. Goalundo. | 11. Sahebgunge. |
| 6. Furreedpore. | 12. Chattra. |

Part XI of the Act, which prescribes rules for the registration of births and deaths, was extended to the town of Assensole during the year.

Bye-laws were framed by the Commissioners of the following Municipalities and approved by Government :—

- | | |
|---------------------|----------------|
| 1. Darjeeling. | 3. Chittagong. |
| 2. Rampore Beaulah. | 4. Durbhunga. |
| | 5. Colgong. |

16. *Rectification of Municipal Boundaries.*—The Commissioner of the Burdwan Division submitted, on the 20th February 1885, a copy of a resolution passed by the Municipal Commissioners of Bankura, recommending, under section 9 of Act III (B.C.) of 1884, the exclusion of the villages of Sanbanda and Bejgram from that Municipality. These villages were united with the Municipality in 1879. At that time the majority of the inhabitants were carters and lived by carting goods; they have now given up that trade, and at present three-fourths of the population are engaged in agriculture. The proposal was sanctioned by Government in May 1885.

17. In January 1886 the Commissioner of Patna reported that the limits of the Bhabua Municipality, in the district of Shahabad, might be extended so as to include within them the villages of Khelaspore and Seon. Three-fourths of the adult male population of the villages were chiefly employed in pursuits

other than agricultural, and the villages lay within a mile from the Municipality. The Municipal Commissioners at a meeting recommended the proposal, and the sanction of Government was accorded to it with effect from the 1st July 1886.

18. In the month of March 1886 it was brought to the notice of Government that in the definition of the boundaries of the Gya Municipality, published in the notification of 9th June 1873, the western boundary was described in a vague and indefinite manner. It was therefore resolved by the Commissioners to revise the limits of the Municipality, with the object of giving it a well-defined boundary. After some correspondence, the proposal received the sanction of Government on the 22nd February 1887.

19. About the commencement of the year a proposal to extend the limits of the Roserah Municipality, in the district of Durbhunga, so as to include within them the villages of Damodurpore, Luchmipore and Sahiar, was received. These villages adjoined, and were inhabited by persons who carried on trade in, the Municipality. Difficulty was consequently often experienced in collecting taxes from persons who had shops in Roserah, but who removed to their permanent homes in these villages when the business season was over. The sanitary condition of the villages was also very bad. For these reasons they were included within the limits of the Municipality by a notification dated the 16th January 1886.

20. The municipal limits of the town of Madhubani included only a portion of a village called Bhawra. The majority of the inhabitants of the excluded portion of the village were non-agriculturists. The grounds of their exclusion from municipal supervision, if any existed in the beginning of the Municipality, did not exist now, and the Commissioners resolved to rectify this anomalous state of things by bringing within the limits of the Municipality the remaining portion of the village. The proposal received the sanction of Government with effect from the 1st July last.

INCOME.

21. The year opened with a balance of Rs. 4,98,490, and the income of the year was Rs. 26,32,564, making a total of Rs. 31,31,354. The following statement shows the municipal income of the year as compared with that of the previous year :—

22. The differences under (c) and (d), tax on persons and tax on owners, are due to a re-arrangement in the exhibition of the actual receipts under each head in different Municipalities. The decrease under "Miscellaneous" requires explanation. It is due to last year's receipts having included Rs. 88,083 on account of donation and sale proceeds of Government promissory notes for the water-works at Burdwan, and a sum of Rs. 67,695 sale proceeds of the ranges of shops belonging to the dispensary at Monghyr, and temporarily credited in the municipal funds for safe custody.

23. *Grant to Municipalities.*—The following grants, aggregating Rs. 30,954, were made to Municipalities during the year from provincial or local funds:—

NAMES OF MUNICIPALITIES.	Amount of grants.	Purpose for which the grant was given.
	Rs.	
1. Burdwan ...	989	Granted by Government as aid towards the maintenance of schools within the town.
2. Midnapore ...	130	Granted by Government for the maintenance of the girls' school transferred to the management of the Municipal Commissioners from the hands of the Local Committee.
3. Baidyabati ...	99	No explanation given of this item in the Commissioner's report.
4. Soory ...	18	Received from the Mallet Fund as contribution towards the maintenance of the Local Charitable Dispensary.
5. Lalbagh ...	3,600	Granted by Government on behalf of the Nizamut for the conservancy of the city.
6. Sherepore ...	105	Granted by Government for the purpose of helping the Municipality in removing dead bodies, pulling down damaged buildings, &c., after the earthquake of July 1885.
7. Darjeeling ...	7,534	This amount represents grants made by Government from the Darjeeling Improvement Fund and from Provincial revenues for the purposes stated below:— Rs. 50 from the Improvement Fund for supplying ladders to coolies and porters licensed under Act V (B.C.) of 1883. ,, 1,000 from the Improvement Fund towards the liquidation of the Cooch Behar loan of Rs. 50,000 for water-works. ,, 6,484 from the Provincial revenues for the maintenance of certain roads lying within municipal limits.
8. Kurseong ...	500	Granted from the Darjeeling Improvement Fund for the extension and improvement of water-works.
9. Julpigoree ...	1,517	Given by Government from Provincial Funds for the refund of taxes illegally collected during the period when the defunct union of Julpigoree had no legal status for imposing taxes.
10. Gya ...	6,549	Granted from the Lodging-house Fund for expenditure on roads and buildings.
11. Sasaram ...	1,205	} No explanation given of these items in Commissioner's report.
12. Nizambarhi ...	200	
13. Bettiah ...	605	
14. Deoghur ...	210	Granted by the Lodging-house Committee from the funds at their disposal for purposes of conservancy.
15. Pooree ...	4,500	Granted from the Lodging-house Fund for the following purposes:—
		Rs.
		Conservancy and medical charges ... 3,000
		Construction of Upper Armstrong road ... 1,100
		Construction of cremation enclosure ... 400
		Total ... 4,500
16. Cuttack ...	200	From the Cuttack Government Khas Mehal Improvement Fund for the improvement of the town. It was utilised in draining a very unhealthy part of the town known as Mehendipore. This grant has not been shown in the accounts submitted by the Commissioner.
Total ...	30,954	

24. The amount raised by local taxation increased from Rs. 19,47,414 to Rs. 19,93,461, the difference being Rs. 46,047. This is equivalent to an increase of 1·454 pies per head of population, the exact amount last year having been 12 annas and 1·93 of a pie, while this year it is 12 annas and 1·647 pies. As the population was 26,27,856, while the income was Rs. 26,32,864, the income was almost exactly equal to one rupee per head.

EXPENDITURE.

25. The year closed with a balance of Rs. 3,95,675. The following statement shows the various heads of expenditure during the year:—

26. The statement shows a decrease of a lakh and a half in the expenditure under 3 (f) "Water-works, establishment, and repairs." This is due to the completion of the Burdwan water-works, and to a decrease in expenditure on the water-supply scheme for Bhagulpore. There is a marked increase under the head "Public Instruction." The charge under the head of "Miscellaneous" is almost entirely due to buying and selling of Government securities this year and last year in the Municipality of the Suburbs of Calcutta and of Monghyr.

27. Rs. 15,225, as against Rs. 13,071 in the preceding year, was spent on vaccination. The statement below shows the results of vaccine operations carried on during the year in Municipalities and public dispensaries :—

Number of Municipalities and dispensaries to which vaccinators were attached.	Number of vaccinators employed.	NUMBER OF PERSONS VACCINATED.			PERCENTAGE OF SUCCESSFUL CASES.		STRENGTH OF VACCINE ESTABLISHMENT EMPLOYED.				
		Male.	Female.	Total.	Primary.	Re-vaccination.	Deputy Superintendent.	Inspectors.	Head vaccinators.	Vaccinators.	Licensed vaccinators.
170	226	45,983	30,730	86,823	94.51	65.33	1	3	1	231	29

28. The subjoined statement shows the number of vaccinations which were performed with bovine lymph during the year under review in some of the Municipalities in Bengal :—

Description of virus.	Circles.	Number of arms.	Total number vaccinated.	PRIMARY.		RE-VACCINATED.		PERCENTAGE OF SUCCESSFUL CASES.	
				Number vaccinated.	Number successfully vaccinated.	Number vaccinated.	Number successfully vaccinated.	Primary.	Re-vaccination.
Direct from calf ...	Central depot in the Suburbs of Calcutta.	.....	1,330	1,223	1,125	110	50	93.23	43.10
With calf lymph in tubes its anti-toxin transmission of bovine lymph.	Municipalities	18	3,108	3,144	3,007	24	18	84.03	72.00
	Ditto	6	7,960	7,768	7,394	35	19	93.18	59.00
	Total	24	12,312	12,135	11,526	175	87	90.71	56.33

29. During the year the Compulsory Vaccination Act V (B.C.) of 1880 was extended to the Municipalities of Mozufferpore, Arrah, Serajgunge and Chattrah. The Bill to amend this Act, referred to in paragraph 89 of the report for 1884-85, received the assent of the Governor-General on the 5th March 1887, and is styled as Bengal Act II of 1887.

30. The table below shows the number of villages visited by the Deputy Sanitary Commissioners and the Deputy Superintendents of Vaccination in connection with their sanitary duties :—

CIRCLES.	BY THE DEPUTY SANITARY COMMISSIONERS.		BY THE DEPUTY SUPERINTENDENTS OF VACCINATION.	
	Number of officers.	Number of villages inspected.	Number of officers.	Number of villages inspected.
Metropolitan	1	306	5	3,155
Darjeeling	1	300	2	175
Bachu	1	301	1	60
Sonthal Pargannas	1	345		
Orissa	1	1,155		
Behar	1	440		
Total	6	2,818	8	3,890

31. The remarks contained in paragraph 2 of Home Department's letter No. 55, dated the 14th May 1886, concerning the amount of inspection work done by certain Deputy Sanitary Commissioners and Deputy Superintendents

of Vaccination in their capacity as sanitary inspectors, were communicated to the Sanitary Commissioner. It has been explained that the disproportion observed in the work of the various officers was nominal and not real, as the officers who showed less sanitary work had done more vaccination work. The Deputy Sanitary Commissioner of the Sonthal Pergunnahs Circle inspected no less than 1,002 villages in connection with his duties as Superintendent of Vaccination. In the Darjeeling Circle the outturn of work was necessarily small, as some of the northern districts comprised in the Circle are sparsely peopled, and the villages are scattered wide apart, and are so difficult of access and so extensively divided by natural barriers that to visit and inspect one is equivalent to doing the work of four or five villages in many other parts of Bengal. The Deputy Sanitary Commissioner of the Eastern Bengal Circle has been removed from the Sanitary Department for neglect of his duties. His work for the year 1885-86 has not been shown as he did not submit any returns for the year, though repeatedly called upon to do so by the Sanitary Commissioner.

32. *Burdwan Division*.—In Burdwan the regular supply of filtered water commenced from the 1st December 1884. The cost of the water-works amounted up to the close of the year 1885-86 to Rs. 2,31,430, including cost of maintenance. It was met as follows.—

	Rs.
By loan	1,00,000
From Government as a contribution	50,000
From the Maharajah of Burdwan as a contribution	50,000
By the sale of the Joojooty sluices	11,000
Total	2,11,000

It is proposed that the remainder of the cost as well as the amount of certain bills still due to contractors (which will bring the total cost up to Rs. 2,36,000) shall be paid by a loan of Rs. 25,000, which the Commissioners intend to raise in the open market. The works have proved of great benefit to the inhabitants of the northern portion of the town in which the pipes have been laid. The water is drawn from the Banka river behind the Kanchannagore weir, and pumped by engines into three settling tanks. The water then passes into two filters, from which it runs into the clear water reservoir, and it is finally pumped into the pipes and distributed throughout the town. In paragraph 92 of the report for 1884-85, it was stated that the Commissioners had sanctioned house connections which were soon to be carried out. This work was effected during the year under report, and 64 houses were connected with the service main. In Soory the Municipal Commissioners reserved a tank exclusively for drinking purposes. It was cleaned during the hot season, and a filtering drain constructed on its bank with a view to purifying the water of the surface drains which discharge into the tank. The cost incurred for this purpose amounted to Rs. 623.

In the Hooghly and Chinsurah Municipality the Commissioners set apart during the year four tanks for the supply of good drinking water. Mr. Scott, the Government Engineer, whose services were lent to the Howrah Municipality for the preparation of the plans and estimates of the scheme for the supply of filtered water to the riparian Municipalities lying between Howrah and Sorampore, fell seriously ill shortly after the commencement of the work, went on sick leave and died. An application was again made to Government for the services of another Engineer, but as no officer was available, the work remained in abeyance. The Municipal Commissioners have since resolved at a meeting to accept the services of Mr. D. Anselmo for the purpose of making a survey and preparing a detailed map of the Municipality. In Tumlook the Commissioners caused two tanks to be cleaned during the year at a cost of Rs. 314, and set apart for the reservation of drinking water. The Commissioners of the Chundorkona Municipality obtained a large tank in the heart of the town on permanent lease, and reclaimed it at a cost of Rs. 1,020. It has been set apart for drinking purposes. In Khirpai the Commissioners reclaimed an old tank situated in a thickly-peopled part of the town at a cost of Rs. 200.

33. *Presidency Division*.—The Commissioners of the South Suburban Municipality excavated a tank for the supply of drinking water. In Santipore, the Commissioners acquired an old foul tank called Chorepukur, at a cost of Rs. 2,524, and re-excavated it. The Municipal Commissioners of Meherpore dug three wells during the year for the supply of drinking water to the people living at a distance from the river Bhairab which flows past the town.

34. *Rajshahye Division*.—The Commissioners of the Darjeeling Municipality discussed the question of increasing the quantity of the supply of water in order to allow house connections to be made with the main pipes, and a second spring was tapped during the year. A new hydrant was erected on the cart-road, and another on the Ferndale road, at a cost of Rs. 916. Part VII (Water-supply) of Act III (B.C.) of 1884 was in force in the Municipality, and a water-rate of 3 per cent. per annum was levied from the 1st May 1885. In Nattore, the excavation of a tank for the supply of drinking water to the people of the Burgacha ward of the Municipality was commenced during the year. In Pubna, four masonry wells and eleven ring-wells were sunk during the year in different parts of the town. In Serajgunge, twelve wells with potters' rings were dug during the year. The Commissioners incurred an expenditure of Rs. 552 in deepening a channel which connects the Dhanbunder river with the Rowhabaree river. In the Kurseong Municipality the Commissioners laid during the year three branch lines of pipes and constructed a bathing platform. A fourth line was also opened for the supply of water to the shop-keepers and people of the western section of the bazar near the Kurseong dāk bungalow. The total expenditure incurred for the purpose was Rs. 980, of which Rs. 500 was received from the Darjeeling Improvement Fund.

35. *Dacca Division*.—In the Furzedpore Municipality the Commissioners re-excavated two tanks at a cost of Rs. 1,600. In Goalundo the Commissioners spent Rs. 379 in excavating two tanks in the town. In Násirabad, in the district of Mymensingh, a tank, called the Dungabari tank, was re-excavated at the expense of the Municipality. It has been reserved specially for drinking purposes.

36. *Bhagulpore Division*.—The Commissioners of the Monghyr Municipality converted during the year six unprotected wells into substantial masonry ones. All the wells are reported to have 16 feet or more of water, and are much prized by the residents. In Jamalpore two masonry wells were constructed in the villages of Jahanzira and Keshulpore at a cost of Rs. 333. The water of most of the wells is considered to be impure. To remedy this want of pure water, the East Indian Railway Company intend to supply water from the hills. The works, which are estimated to cost Rs. 64,807, have been taken in hand. In the Bhagulpore Municipality the construction of the water-works referred to in paragraph 98 of the report for 1884-85 was not completed; they are estimated to cost Rs. 2,65,697.

37. *Orissa Division*.—The Commissioners of the Jajpore Municipality spent Rs. 25-7-9 in filling some of the wells in the town. In Kondrapara the expenditure for this purpose was Rs. 28-6 only.

38. *Conservancy*.—*Burdwan Division*.—In Raneezunge the Commissioners introduced into the Municipality the system of removing sweepings by contractors. In Bali the town sweepings were utilized in protecting the Strand from the encroachments of the river. In Midnapore the supervision of the work connected with conservancy was delegated to the committees of the six wards into which the town is divided. It is reported that the committees performed this duty with care and attention. Each committee was allowed a certain number of jemadars, coolies, carts, &c. The total strength of the conservancy establishment consisted of 1 overseer, 10 jemadars, 1 sirdar cooly, 75 coolies, 14 melters and 2 keepers of bullocks.

39. Part VI (Conservancy) of the Bengal Municipal Act was in force in the Municipalities of Burdwan, Culna, Cutwa, Raneezunge, Soory, Howrah, and Midnapore. In Hooghly and Chinsurah, Serampore, Baidyabati, Bali and Bankura, portions only of this part of the Act were in force. Part IX (Latrines) was in force in the Municipalities of Culna, Raneezunge, Soory, Hooghly and Chinsurah, Serampore, Baidyabati, and Bhuddessur. In Howrah the various trenching grounds leased by the Municipality have become so saturated with

night-soil as to require rest and to have some feeding crops grown on them in order to revive their deodorizing properties. A scheme for the removal of night-soil beyond municipal limits by means of a light tramway is under contemplation by the Municipal Commissioners, and the sanction of Government has been given to raise the sum of Rs. 50,000 by a loan in the open market for the execution of the scheme. Part IX of the Act is in force in this Municipality as well as in Midnapore.

40. *Presidency Division*.—In the Suburban Municipality, the work of removal of sweepings and garbage was done by a contractor, who was paid Rs. 2,750 per mensem for the work. The whole of Part VI, with the exception of sections 239, 240, 241, 242, 252, 275 and 276, is in force in the Municipality. The removal of night-soil of the Municipality was also done by contract, and Part IX of the Municipal Act was in force in the town. The conservancy work of the other towns in the Presidency Division was not adequately attended to. In many places there were no regular establishments maintained for this purpose, and the means at the disposal of the Commissioners were often times so very slender that they did not allow large expenditure for the improvement of the sanitary condition of the towns. Part VI was in force in the following Municipalities in this Division:—

South Suburban, South Dum-Dum, South Barrackpore, North Barrackpore, Naihati, Goberdanga, Busirhat, Baduria, Krishnagar, Nuddoa, Meherpore, Jessore, and Moheshpore.

Part IX was in force in Baranagore, in the Tallygungo ward of the South Suburban Municipality, Krishnagar and Jessore.

41. *Rajshahy Division*.—In the Darjeeling Municipality the street-sweepings and garbage were disposed of by being shot down the hill-side by means of a wire-tramway. In all the other towns of the Rajshahy Division the work was done by coolies and carts. Part VI of the Municipal Act was in force in the Municipalities of Darjeeling, Dinapore, Nattore, Pubna, Bogra, Rungpore, and in certain mohullahs of the Rampore Beaulah Municipality. Part IX of the Act was in force in Darjeeling, Dinapore Nattore and some mohullahs of Rampore Beaulah.

42. *Dacca Division*.—In this Division the work of conservancy and disposal of night-soil was performed under no regular system. Except in Dacca, there was no other Municipality where a regular establishment was maintained for the purpose. In the former city the sweepings and refuse were removed in carts and utilized in filling up cess-pools and filthy drains, called "gors." The total cost of the scavenging establishment amounted to Rs. 40,863-8-6. In Naraingunge, Furreedpore and Burrisal, the work of surface cleaning only was done, and the establishments employed for the purpose is reported to have been adequate. Parts VI and IX of the Municipal Act were in force in the Municipalities of Dacca, Naraingunge, Madaripore and Burrisal, and Part VI only in Furreedpore and Goalundo.

43. *Inspection of Municipalities by the Sanitary Commissioner*.—During the

<i>In January.</i>	<i>In August—continued.</i>
Balasore.	Goalundo.
Cuttack.	Julpigoree.
<i>In February.</i>	<i>In November.</i>
Pooree.	Dinapore.
Krishnagar.	Suburbs of Calcutta.
Jessore.	Rungpore.
Khulna.	Bogra.
Burrisal.	Rampore Beaulah.
<i>In March.</i>	Pubna.
Midnapore.	Raneongunge.
<i>In May.</i>	<i>In December.</i>
Darjeeling.	Hasaribagh.
<i>In August.</i>	Ranchi.
Nasirabad.	Chyehassa.
Dacca.	Purulia.
Naraingunge.	Bankura.
Furreedpore.	Suburbs of Calcutta.

year, the Sanitary Commissioner visited the Municipalities named in the margin, and forwarded reports of his inspections to the Municipal Commissioners. He reported that of these towns, the sanitary conditions of only Darjeeling, Goalundo, Ranchi and Purulia were found to be fairly satisfactory. In all the rest, many sanitary defects of a more or less grave nature existed. The Municipalities of the Suburbs of Calcutta, Khulna, Krishnagar, Nasirabad, Furreedpore, Julpigoree, Rungpore, and Pubna were reported to be in the worst possible con-

dition, notably the first-named Municipality. The Municipal Commissioners of

Dacca, Naraingunge, Dinagopore, Bogra, Rampore Beaulah, Purulia, Pooree, Burrisal, Hazaribagh and Bankura were found to have effected creditable improvements. There was retrogression reported in the condition of Furreedpore, Rungpore and Chyebassa.

44. *Registration of births and deaths.*—The Act for the registration of births and deaths was in force in 117 municipalities; and the expenditure under this head amounted to Rs. 6,451, as against Rs. 4,245 in 1884-85.

In Burdwan, both births and deaths were recorded. In the other municipalities of the district of Burdwan, deaths only were recorded. The work of registration was performed by the police in all the municipalities in this district, except Culna, Howrah and Bankura.

In the Hooghly and Chinsurah Municipality the work was done by the collecting Ameen, who were granted an additional allowance of Rs. 4 each per mensem. The Municipal Commissioners of Sorampore employed one clerk at Rs. 10 and four mohurirs on Rs. 8 each per mensem for the purpose. In the other municipalities of the district of Hooghly, the Commissioners entrusted the duty to the clerks in their respective offices with a small increment to their pay. In the Municipality of Midnapore, births and deaths were registered by the second clerk of the Municipal Office. In the other municipalities in the district of Midnapore, deaths only were registered. The work in these towns was performed by the regular municipal establishment, and no extra remuneration was given. Part XI of the Municipal Act, which relates to the registration of births and deaths, was, in this Division, in force in the Municipalities of Bankura, Bishenpore, Midnapore, and the municipalities in the district of Hooghly.

45. In the Suburban Municipality, Presidency Division, the registration of births and deaths is conducted by the police. Each police thana forms a registering circle, and the police officer in charge is the *ex-officio* registrar of births and deaths, within his jurisdiction. Besides the above check, registrars are attached to each burning ghât and burial-ground. The hospitals, jails, public institutions, and coolie depôts submit their returns direct to the Municipal Office. Part XI of the Municipal Act was in force in the Municipality during the year. In the Municipalities of Baranagore, South Suburbs, Barripore, South Barrackpore, North Barrackpore, Nuddea, and Lalbagh, births and deaths were registered by paid agencies employed by the Municipal Commissioners. Part XI of the Municipal Act was not in force in any municipality except Nuddea and Lalbagh.

In Rajpore, Joynagore, North and South Dum-Dum, Barasat, Naihati, Goherdanga, Busrhat, Taki, Baduria, Krishnagar, Santipore, Ranaghat, Kumerkali, Meherpore, Birnagore, Kotechandpore, Mohoshpore, Berhampur, and Kandi, the work of registration was done by the existing municipal establishment. In Jungipore the compounder of the Charitable Dispensary did the work for an additional allowance of Rs. 5 per mensem. In all the other municipalities the police kept the registers of vital statistics. Part XI of the Act was in force in the Municipalities of Krishnagar, Sautipore, Ranaghat, Meherpore, Birnagore, and Jessore.

46. In the Rajshahy Division the work of registration of vital statistics was performed by the police, except in Nattore and Rampore Beaulah. In the former, a clerk was employed for the purpose, and in the latter, the municipal pound-keepers did the work. Both births and deaths were registered in the Municipalities of Darjeeling, Rampore Beaulah, Nattore, Bogra, Sherepore, and Kurseong. In Dinagopore, Pubna, Serajgunge, Rungpore and Julpigoree, deaths only were registered. Part XI of the Act was in force in Rampore Beaulah, Bogra and Darjeeling.

47. In the Dacca Division, both births and deaths were registered by the police without any additional cost in the Municipalities of Dacca, Furreedpore, Goalundo, Madaripore and Kishoregunge. In Naraingunge the work was done by a registrar appointed by the Municipality on a salary of Rs. 20 per mensem. In Nasirabad, Jamalpore and Sherepore, the work was done by one of the municipal officers on a small additional remuneration. At Burrisal, Jhalokati, Nalciti, Muktagacha, and Bazitpore, deaths only were registered. In Burrisal and Muktagacha the work was done by the police, and in the others by the tax-collectors. In Porozepore neither births nor deaths were registered. Part XI of the Municipal Act was not in force in any of the municipalities of this Division, except Naraingunge.

48. In the Chittagong Division, the registration of vital statistics was conducted during the year by the police in all the municipalities, except at Brahmanbariah, where the work was done by a municipal clerk. Part XI was not in force in any of the municipalities.

49. In the Bhagulpore Division, births and deaths were registered in the Monghyr and Jamalpore Municipalities by special registrars appointed for the purpose. In the Municipality of Bhagulpore the work of registration was done by the police during the first three months of the year. From July 1885, the Civil Surgeon's clerk was appointed the registrar. In Colgong the work was done by the municipal tax-collector, and in Purneah and Old Maldah by the police. In English Bazar and Deoghur, deaths only were registered at the police station. In Sahebgunge the work of registration was performed by the municipal employes under the supervision of the Vice-Chairman. Deaths only were registered. Part XI of the Act was in force in the Municipalities of Monghyr, Jamalpore, Bhagulpore, Colgong and Purneah.

50. In the Orissa Division, the police kept the registers of vital statistics in the Municipalities of Pooree, Balasore, Jajpore and Kendrapara. In Cuttack the work of registration was done by the pound-mohurirs. Part XI of the Act was in force only in the Cuttack Municipality in this Division.

51. In the Chota Nagpore Division the work of registering births and deaths was performed by the Civil Hospital Assistant in charge of the charitable dispensary on an additional allowance of Rs. 4 per mensem. Part XI of the Municipal Act was in force in the town. In the Chattra Municipality the Act for the compulsory registration of vital statistics, IV (B.C.) of 1873, came into force from 1st August 1885. The municipal clerk was appointed registrar of births and deaths on an extra allowance of Rs. 2 per mensem for this additional work. One of the collecting peons goes round the town daily enquiring about the births and deaths, and reports them to the registrar, for which he is paid an additional allowance of Rs. 1 per mensem. In Ranchi no vital statistics were kept during the year. In Purulia, births and deaths were registered by the municipal overseer on an extra allowance of Rs. 2 per mensem. Part XI was in force. In Chyebassa, deaths only were registered by the police.

52. *Medical Relief (Maintenance of Dispensaries).*—Exclusive of repairs Rs. 2,06,246, as against Rs. 1,99,486, was expended under this head. The following statement shows the number of dispensaries maintained :—

Names of Municipalities.	Names of Dispensaries.	Number of in-patients in 1884-85.	Number of out-door patients in 1884-85.	Income of the dispensary.	Expenditure on the dispensary.		REMARKS.
					Rs.	P.	
Burdwan	Burdwan	789	5,088	976	5,197		These two dispensaries are maintained solely by the Municipality. The building where the Raneechun Dispensary is located was given by the Bengal Coal Company in lieu of a subscription. The Cutwa Dispensary possesses a provisioner's note of Rs. 3rd only.
Cutwa	Cutwa	86	14'9 daily.	.....	603		
Raneesunge	Raneesunge	536	3,550	.....	1,817		This dispensary was temporarily opened by the Municipality during the last hot season for the treatment of cholera patients.
Damhat	Damhat	61	.....	.....	60		
Bankura	Bankura	283	4,183	.....	1,770		Maintained from municipal funds. A donation of Rs. 1,000 was made to the dispensary by Raja Ram Ranjan Chakravarti, Bahadur, of Hetaimpo.
Hoshangpur	Hoshangpur ... ..	.....	6,474	.....	738		
Seorampore	Seorampore Hospital.	.....	3,308	.....	5,816		This dispensary was made over to the Municipality in July 1884. It possesses an annual income of Rs. 1,500 from property endowed for its support by Baboo Jykesen Mookerjee and his brother the late Baboo Rajkissen Mookerjee.
Uttarpara	Holara Dispensary	241	3,819	.....	1,840		
.....	.....	.....	3,071	.....	.....		It is an out-door dispensary only.
.....		
.....	.....	.....	.....	.....	.....		This dispensary was opened during the year 1884-85.
.....		
.....	.....	.....	.....	.....	.....		This dispensary was created by the Municipality and called it the Benues Charitable Dispensary, after the name of the Commissioner of the Division.
.....		
.....	.....	.....	.....	.....	.....		The Municipality pays a monthly subscription of Rs. 300 to the hospital.
.....		

Names of Municipalities.	Names of Dispensaries.	Number of in-door patients in 1903.	Number of out-door patients in 1903-04.	Income of the dispensary.	Expenditure on account of the dispensary.		REMARKS.
					Rs.	Rs.	
Midnapore ...	Poorer Charitable Dispensary.	10,118	.....	.....	5,941	.....	The dispensary possesses the following properties :— Rs. a per cent. Government securities 6,500 do ditto 2,500 Calcutta Municipal debentures for Rs. 1,000 at 5 per cent. Two estates, named Kanganigumam and Naganagan, yielding a revenue of Rs. 184 and Rs. 395 respectively. The money invested was partly bequeathed, and partly saved from the income of the two estates. The estates were devised about the year 1761 by our Naitigolla to Mr. Poorer, the then Collector of the Midnapore district, for charitable purposes. This gentleman founded the dispensary and endowed it. The dispensary possesses a piece of land on mortgage lease upon which the dispensary building was formerly situated. The land now yields a rent of Rs. 10 per mensem.
Tumlook ...	Tumlook ...	5,804	.....	.....	1,065	.....	The work of the dispensary was stopped for a time, as the building was washed away by the floods during the year.
Ghatal ...	Ghatal ...	2,941	.....	.....	884	.....	The hospital possesses an endowment of Rs. 10,000. The Suburban Municipality contributes Rs. 1,500 per annum for the support of the hospital.
Chanderkona ...	Chanderkona ...	2,774	.....	.....	645	.....	The Municipality contributes Rs. 1,200 per annum for the support of this dispensary.
Ranjinipore ...	Ranjinipore ...	2,383	.....	.....	835	.....	It possesses Government Promissory Notes to the amount of Rs. 3,800.
Kurpai ...	Kurpai ...	509	4,642	8,080	5,490	.....	The Municipality makes a grant of Rs. 300 per annum to this institution.
Sutuban Municipality.	1. N. Ch Suburban Hospital. 2. S. M. Ch. N. H. Hospital. 3. Aratoon Dispensary.	11,701	.....	.....	1,035	.....
South Suburban Municipality.	Barisha ...	110	5,700	.....	1,803	.....	The dispensary was maintained solely by the Municipality. It has no endowment.
Rajpore ...	Rajpore ...	.....	11,204	.....	670	.....
Raripore ...	Raripore ...	.....	4,677	.....	379	.....
South Dum-Dum	Dispensary ...	.....	1,318	.....	590	.....
South Barrackpore	Agarparah ...	.....	1,900	.....	572	.....	This is an out-door dispensary maintained solely by the Municipality.
North Barrackpore	Nawabgunge ...	.....	800	.....	660	.....	An out-door institution maintained by the Municipality.
Barnett ...	Barnett ...	.....	3,604	.....	763	.....	The dispensary possesses an invested capital of Rs. 1,000.
Nailati ...	Nailati ...	.....	4,640	.....	1,146	.....
Barisal ...	Barisal ...	.....	1,350	.....	280	.....
Barisal ...	Barisal ...	.....	0,000	.....	379	.....
Krishna ...	Krishna ...	.....	5,285	.....	3,100	.....
Ranipore ...	Ranipore ...	.....	1,540	.....	108	.....	The dispensary possesses an invested capital of Rs. 3,375.
Ranipore ...	Ranipore ...	32	1,354	.....	307	.....
Kushia ...	Kushia ...	.....	960	.....	402	.....
Kumarkali ...	Kumarkali ...	.....	605	.....	716	.....
Mohorpur ...	Mohorpur ...	.....	1,831	.....	454	.....
Jessore ...	Jessore ...	.....	1,385	.....	830	.....	The dispensary has a capital of Rs. 1,500 in the Savings Bank.
Jessore ...	Jessore ...	.....	6,573	.....	2,915	.....	The dispensary was maintained by the Municipality.
Kotechandpore ...	Kotechandpore ...	.....	2,273	.....	870	.....
Khulna ...	Khulna ...	.....	1,907	.....	229	.....	The Municipality took the management of the dispensary from 1st July 1903.
Kathia ...	Kathia ...	.....	1,740	.....	1,016	.....	An aid of Rs. 12 per mensem was received from the Sudder Court for the maintenance of the institution.
Chaudhara ...	Chaudhara ...	.....	387	.....	300	.....
Borhanpore ...	Borhanpore ...	840	7,604	3,528	3,321	.....	The dispensary has an invested capital of Rs. 45,000 in Government Promissory Notes.
Lalbagh ...	1. City Moorshedabad. 2. Jessunge ...	304	11,045	4,230	.....	.....	The Municipality maintained them two hospitals. Each of them was in charge of an Assistant Surgeon. The Municipality paid Rs. 3,100 and Rs. 1,640 respectively for the two institutions. The rest of the expenditure was met from public subscriptions. Besides the above, the Municipality paid Rs. 1,085 for the repairs of the Lalbagh Dispensary buildings which were damaged seriously by earthquakes.
Jungipore ...	Jungipore ...	.....	5,900	.....	3,360	.....	The dispensary was under the charge of an Assistant Surgeon. It is reported to have proved immense benefit to the people of the large. It possesses no endowments, but holds Rs. 987 in the District Savings Bank, and a Promissory Note for Rs. 500. Receipts from local subscriptions to the dispensary amounted to Rs. 700.
Kandi ...	Kandi ...	148	7,100	.....	2,537	.....	The dispensary was in charge of a second grade Assistant Surgeon. It has no endowment. The private subscriptions amounted to Rs. 75 per mensem.
Darjeeling ...	Darjeeling ...	.....	5,384	.....	2,537	.....	This dispensary was maintained partly by the Municipality and partly by the Pundit Nath Singh Pund. A sum of one lakh of rupees was granted by the late Rajah Pundit Nath Singh Pund for the maintenance of two dispensaries and an English School at Dighatpukur.
Kanpur Kanaut ...	Kanpur Kanaut ...	.....	5,545	.....	2,070	.....	The Dispensary at Kanpur has Government securities of the nominal value of Rs. 10,000. They were purchased from subscriptions paid by the people for the maintenance of the institution.
Unnao ...	Unnao ...	.....	1,851	.....	4,110	.....
Pulna ...	Pulna ...	.....	3,340	.....	1,320	.....
Benjangan ...	Benjangan ...	.....	9,107	.....	2,623	.....
Benjangan ...	Benjangan ...	.....	6,540	.....	1,880	.....
Benjangan ...	Benjangan ...	.....	1,367	.....	460	.....
Benjangan ...	1st Disp ...	.....	16,329	.....	3,045	.....
Benjangan ...	1st Disp ...	.....	.....	.....	.....	.....
Julpore ...	Julpore ...	.....	7,291	.....	1,080	.....
Kurung ...	Kurung ...	.....	1,035	.....	863	.....
Dacca ...	Midford Hospital and the Dispensary attached to it.	10,270	.....	.....	19,708	.....	In Dacca the Midford Hospital was built and established in 1858 from funds bequeathed by the late Mr. Midford. A sum of Rs. 1,75,000 is held by the Accountant-General in Government securities, bearing interest at 4 and 4½ per cent. per annum, which is made over to the Municipal Commissioners.
Naraingunge ...	Naraingunge ...	.....	4,474	.....	1,477	.....
Furzedpore ...	Furzedpore ...	.....	5,600	.....	2,118	.....
Madanpore ...	Madanpore ...	.....	.....	.....	275	.....
Madanpore ...	Madanpore ...	.....	.....	.....	638	.....

Names of Municipalities.	Names of Dispensaries.	Number of patients in 1884-85.	Number of out-door patients in 1884-85.	Income of dispensary.	Expenditure on the dispensary.	REMARKS.
Burrial ...	Burrial ...	8,288	...	Rs. 4,330	Rs. 4,330	A donation of Rs. 8,000 was given by Nawab Ashanullah of Daura for the erection of a female hospital at Burrial, and accordingly a building was erected for the purpose, leaving a balance of Rs. 1,181-254. Out of this sum a Promissory Note for Rs. 1,000 was purchased, and deposited with the Accountant-General, Bengal, and the balance made over to the Burrial Municipality.
Nasirabad ...	Nasirabad ...	4,485	...	...	2,681	The Dispensary at Nasirabad has an endowment of Rs. 14,000 invested in Government securities, which bear interest amounting to Rs. 880 per annum. There was also a sum of Rs. 128-4 belonging to the dispensary deposited in the Marine Bank.
Jamshapore ...	Jamshapore ...	576	...	...	438	There is also a contagious disease hospital which is in a separate building. It is reported that the Chittagong Hospital was of much use to the shipping, though it is inconveniently far from the port.
Shorepore ...	Shorepore ...	3,863	...	...	1,009	As the town of Cox's Bazar is Government property, a grant of Rs. 40 per mensem was sanctioned for the support of the dispensary on the condition that an equal amount be raised by public and Municipal subscription.
Kashipur ...	Kashipur ...	2,197	...	...	836	There was no dispensary at Jamshapore, but the Municipality contributed Rs. 60 to the Railway Hospital.
Bazipore ...	Bazipore ...	1,783	...	...	637	This hospital was opened since January 1890.
Chittagong ...	Chittagong Hospital.	360	6,572	4,288	4,301	The dispensary possesses no endowments.
Cox's Bazar ...	Cox's Bazar Dispensary.	5,978	...	...	306	Ditto ditto.
Comilla ...	Comilla ...	190	3,861	...	1,420	Ditto ditto.
Brahmanbarah ...	Brahmanbarah ...	1,450	...	...	600	Ditto ditto.
Nasirali ...	Nasirali ...	101	4,333	...	1,280	Ditto ditto.
Mouchty ...	Mouchty ...	16,341	...	...	6,117	Ditto ditto.
Jamshapore ...	Jamshapore ...	...	4,975	...	...	Ditto ditto.
Bhagalpore ...	Bhagalpore ...	...	2,814	...	5,702	Ditto ditto.
Calcutta ...	Calcutta ...	...	5,182	...	1,402	Ditto ditto.
Purneah ...	Purneah ...	...	7,739	...	1,175	Ditto ditto.
English Bazar ...	English Bazar ...	...	4,640	...	754	Ditto ditto.
Old Maidan ...	Old Maidan ...	...	1,976	...	1,067	Ditto ditto.
Doochur ...	Doochur ...	...	4	...	63	Ditto ditto.
Sahelganj ...	Sahelganj ...	...	4,013	...	503	Ditto ditto.
Batapore ...	Batapore ...	...	3,691	...	3,237	Ditto ditto.
Poorce ...	Poorce ...	...	11,740	...	1,125	Ditto ditto.
Cuttack ...	Cuttack ...	...	3,538	...	1,880	Ditto ditto.
Jaipore ...	Jaipore ...	...	32	...	478	Ditto ditto.
Kendraparah ...	Kendraparah ...	...	234	3,166	1,826	Ditto ditto.
Hazaribagh ...	Hazaribagh ...	...	3,609	...	1,379	Ditto ditto.
Banoli ...	Banoli ...	...	...	...	...	Ditto ditto.
Purulia ...	Purulia ...	...	6,164	...	2,079	Ditto ditto.
Chattr ...	Chattr ...	...	2,325	...	781	Ditto ditto.
Chyolasau ...	Chyolasau ...	...	1,685	...	519	Ditto ditto.

53. *Public Instruction.*—The amount spent on education by municipalities in these Provinces was Rs. 1,01,612, against Rs. 86,729 in 1884-85. The increase occurred in all the Divisions, except Bhagalpore and Chota Nagpore. The statement below shows the classes of institutions to which municipal support was given:—

CLASSES OF INSTITUTIONS.	Government institutions, amount of municipal grant.	Institutions under public management maintained by Municipal Boards.		Institutions under private management maintained by Municipal Boards.	
		Amount of municipal grant.	Amount of municipal grant.	Amount of municipal grant.	Amount of municipal grant.
<i>Secondary education.</i>		Rs.	Rs.	Rs.	Rs.
For boys—					
High English schools	...	5,395	5,017	22,015	
Middle do. do.	...	600	1,026	9,460	
Do. vernacular do.	...	625	3,313	6,563	
For girls—					
Middle English schools	180	
Do. vernacular do.	299	
<i>Primary education.</i>					
For boys—					
Upper primary schools	3,213	
Lower do. do.	8,619	
For girls—					
Upper primary schools	932	2,364	
Lower do. do.	3,489	
<i>Special education.</i>					
Surveying schools	346	...	
Industrial do.	699	
Other do.	443	...	
Cost of inspection, scholarships, &c.	3,812	
Total	...	6,620	11,077	60,713	

54. *Loans contracted by Municipalities and other corporate bodies.*—The following statements show the loans that have been obtained by municipalities and other corporations from Government, and also those raised by them with the sanction of Government under the Local Authorities Loan Act, 1879:—

Statement of special Loans to Municipalities and other Corporations and Public Bodies in Bengal during the year 1885-86.

CORPORATION RECEIVING LOAN.	Amount of loan sanctioned.	Ratio per cent.	Date of order authorizing loan.	Balance of last year.	Amount advanced during the year.	Total.	Amount repaid.	Balance of loan at close of the year.	Amount of interest realized and credited to revenue.	Amount of interest unpaid.
	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Presidency Corporations, including Port Trust.										
Calcutta Municipality	75,31,190 10 3	43	Government of India, Financial Department, No. 131, dated 11th April 1876	69,43,312 13 5	.....	69,43,312 13 5	1,09,540 13 5	67,75,672 0 3	2,94,772 14 10	.....
Ditto Port Fund (fixed)	17,65,000 0 0	44	Government of India, Financial Department, No. 132, dated 11th July 1876	17,65,000 0 0	.....	17,65,000 0 0	.....	17,65,000 0 0	1,19,137 8 0	.....
Ditto Port Trust	23,40,540 3 0	45	Act 11 (1874) of 1883	46,83,053 3 8	.....	46,83,053 3 8	1,08,412 2 1	45,818 1 6	1,12,541 1 6	.....
Floorsby Bridge Commissioners' Docks	25,00,000 0 0	46	Act 11 (1874) of 1883	1,08,25,000 0 0	7,58,000 0 0	23,75,000 0 0	1,08,25,000 0 0	20,75,000 0 0	71,250 5 11	1,19,665 0 11
For construction of Kaldapore Docks .. ..	.....	47	Act 11 (1874) of 1883	1,08,25,000 0 0	7,58,000 0 0	1,70,83,865 13 19	4,54,610 9 11	1,69,19,895 5 11	7,08,759 14 2	1,19,665 0 11
			Total	1,62,75,865 13 10	.....	.....	.....	.....	.....	.....
Loans to Municipalities.										
Darjeeling	40,000 0 0	44	Government of India, Financial Department, No. 89A, dated 11th February 1877	35,835 4 2	.....	35,835 4 2	1,449 6 1	35,773 14 1	1,501 12 11	.....
Loans to District and other Local Fund Committees.										
Miras Muhammad Hossain's Trust, Farmanah	864 0 0	45	Government of Bengal, No. 1927—E, dated 12th May 1883	864 0 3	.....	864 0 3	100 0 0	764 0 3	30 0 3	.....
			GRAND TOTAL	1,63,12,015 4 8	7,65,000 0 0	1,70,83,015 4 8	4,59,869 0 0	1,66,97,146 4 8	7,43,324 4 4	1,19,665 0 11

Statement of Loans raised by Municipalities and other Public Bodies outside Government account during the year 1885-86.

(or variations receiving loans.	Date of order authorising loan.	Amount of loan sanctioned.	Rate of interest.	Balance of loan of last year.	Amount of loan raised during the year.	Total.	Amount repaid.	Balance of loan at close of the year.	Amount of interest due.	Amount of interest paid.	Amount paid into Sinking Fund up to 31st March 1886.
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Calcutta Municipality.											
Loans with 2 per cent. Reserve Fund.	17th May 1884, 18th February 1885.	64,00,000 10,00,000	4 per cent. 5 per cent.	46,17,000	.....	46,17,000	8,03,500	38,14,000	4,37,422 8 9	4,37,422 8 9	(a) 90,500 0 0 (b) 38,000 0 0 (c) 176 2 11 (d) 105 14 7 (e) 12,382 14 10
Loans with 1 per cent. Reserve Fund.	11th July 1885, 30th June 1884, and 17th June 1886.	15,00,000 15,00,000 25,00,000	4 1/2 per cent. 5 per cent.	25,46,300	25,00,000	50,46,300	.....	50,46,300			
Total		.....	.....	71,63,300	25,00,000	96,63,300	8,03,500	88,62,500			1,20,182 1 6 + 12,382 14 10
Darjeeling Municipality.	20th May 1879, 17th June 1882, and 23rd December 1882.	60,000	5 per cent.	47,000	.....	47,000	4,500	42,500	2,820 0 0	2,820 0 0	.....
Port Commissioners.	5th July 1881 and 15th February 1883.	50,00,000 50,00,000	4 1/2 per cent. 5 1/2 per cent.	50,00,000	22,17,000	52,17,000	.....	52,17,000	1,35,000 0 0	1,35,000 0 0	(e) 2,05,000 0 0 (f) 16,784 3 2
Burdwan Municipality.	26th February 1885	1,00,000	5 per cent.	1,00,000	.....	1,00,000	.....	1,00,000	5,347 15 3	4,901 11 5	8,000 0 0
Total		1,15,00,000	.....	1,03,14,000	47,17,000	1,50,29,000	8,08,000	1,42,21,000	5,80,000 0 0	5,80,233 15 0	5,50,165 4 8 + 12,382 14 10

(a) Amount of investment on account of 2 per cent. Reserve Fund outstanding on 31st March 1886.

(b) Amount of investment on account of 1 per cent. Reserve Fund.

(c) Cash with the Bank of Bengal on account of 1 per cent. Reserve Fund.

(d) Amount advanced by the Municipality for completion of an investment to be recovered by deduction from the contribution for 1886-87.

(e) Amount of investment on account of Port Trust Loan Sinking Fund.

(f) Cash with the Bank of Bengal on account of Port Trust Loan Sinking Funds.

(g) Cash with the Bank of Bengal on account of 5 per cent. Reserve Fund.

55. *Working of the Pilgrims' Lodging-House Act IV (B.G.) of 1871.*—In Poochoo, 658 licenses were issued during the year for the accommodation of 18,042 lodgers, against 314 licenses in 1884-85 for 10,695 lodgers. The income of the year, including a balance of Rs. 2,327 in hand at the close of the previous year, was Rs. 13,158, against Rs. 7,517 in 1884-85. The increase was due to a much larger number of licenses than usual having been taken out, especially in the month of July 1885, when pilgrims went to the temple of Juggurnath in greater numbers than in most other years to be present at the car festival, which in this year was regarded as particularly auspicious. The total expenditure amounted to Rs. 8,409, against Rs. 5,190 in the previous year. There were 90 prosecutions instituted under the Act, against 41 in 1884-85. Convictions were obtained in 72 cases. In five cases the defendants were acquitted. Sixteen cases were pending at the close of the year. The Lodging-House Committee made a grant of Rs. 4,500 to the Municipality of Poochoo for the conservancy of the town. The dispensary at Piplee was the only institution maintained by the Committee from their funds for the treatment of pilgrims. The expenditure on account of it during the year amounted to Rs. 1,144. It afforded relief to 116 in-door and 1,900 out-door patients.

56. In Gya, 498 licenses were issued for the accommodation of 15,491 lodgers, against 546 licenses for 17,057 pilgrims issued during the previous year. The decrease in the number of pilgrims was owing to the heavy inundation which occurred in various places last year, and prevented the poorer and middle classes of people from visiting the shrine during the first pilgrim season. Sixty-seven prosecutions were instituted for breaches of the provisions of the law, against 92 in the previous year, and the total amount of fines realized was Rs. 275-10, against Rs. 765 in 1884-85. The decrease was due to fewer prosecutions for breaches of the provisions of the law and to the imposition of lighter fines. The total income during the year amounted to Rs. 12,973-0-9, including a balance of Rs. 1,042-4. The total disbursements under the various heads of expenditure amounted to Rs. 11,151-6-1. The balance on the 31st March 1886 was Rs. 1,821-10-8. A sum of Rs. 9,549 was contributed by the Lodging-House Committee to the Gya Municipality for the construction of the new pilgrim hospital and for the repairs of the roads in the old town of Gya. The lodging-houses were kept in good order, and measures were adopted to keep them clean. There was no epidemic in the lodging-houses during the year. Almost all the houses were inspected by the Health Officer during the pilgrim seasons. A hospital was opened for the charitable distribution of medicines and the treatment of sick pilgrims in the old town of Gya twice during the two principal pilgrim seasons. The services of two native doctors

were engaged from the 16th September to the 11th October 1845 and from the 15th March to the 6th April 1886. The number of cases treated in the temporary hospital was—

	23 cases of cholera.
63	" of fever.
15	" of dysentery.
3	" of other diseases.
<hr/>	
Total	... 104
<hr/>	

The native doctors also visited the lodging-houses and treated the sick in them. The number of deaths among pilgrims was 244 from all causes. The chief causes of deaths were cholera, fever, and bowel-complaints.

57. In Deoghur, 152 licenses were issued for 3,844 lodgers. The income of the year was Rs. 480-8 from fees for licenses, Rs. 152 for the issue of Health Officer's certificates, and Rs. 378-15 from fines. There was a balance of Rs. 193-2-1 at the close of the previous year. The expenditure amounted to Rs. 420-3-6. The Lodging-House Committee contributed Rs. 210 to the local Municipality for the conservancy and cleanliness of the town during the time of the *melas* or annual fairs, when large numbers of pilgrims come to Deoghur to worship at the shrine of Baidyanath. The Committee intend to devote the accumulated balance of the fund for the better water-supply and lighting of the town.

58. In Ranecunge there were no proceedings taken under the Act, no meetings of the Lodging-House Committee were held during the year, and no applications for licenses were received.

59. In Ulubariah the number of licenses taken out during the year by lodging-house-keepers was 23, against 28 in the previous year. The fees realized amounted to Rs. 269, against Rs. 396 in the previous year. The falling off in the receipts was due to the increase in the number of steamers carrying passengers from Calcutta to Ulubariah and other places. Formerly passengers arriving at Ulubariah for Calcutta had to wait for the tide and for favourable weather. At present the people come to Ulubariah just in time to catch the steamers. There is no necessity for waiting for the tide. The confectioners provide the passengers refreshment. Except when there is a large influx of people about the time of the Hindu festivals at Pooree, the people do not resort to lodging-houses generally. The total income of the year from all sources, including the balance of the previous year, was Rs. 373 9-5, and the expenditure was Rs. 369 8-7. Two sweepers were employed by the Committee on a salary of Rs. 5 each per mensem to sweep the principal roads of the town. Two public latrines and two urinals were erected within the town for the convenience of the residents, and an establishment of mehtors was entertained to remove the night-soil at a distance from the town and bury it in trenches. It is reported that since the introduction of the Lodging-House Act, great improvement has taken place in the sanitary condition of the town, and that there has been a corresponding improvement in its health. The Health Officer made frequent inspections of the shops for the sale of articles of food in the town. The Lodging-House Committee met eleven times during the year.

60. In the town of Gurbetta, the working of the Act is reported to have been satisfactory. The members of the Committee took an interest in the performance of their duties and carefully supervised the work of the establishments employed by them. Fourteen lodging-houses were licensed during the year. The income of the fund amounted to Rs. 165-12-9, and the expenditure to Rs. 89-13-6. Three prosecutions were instituted by the Committee for the infringement of the bye-laws under the Act, and fines, amounting to Rs. 7 only, were realized. A tank was reserved only for supplying drinking water to the residents of the town, and a sweeper was employed to sweep the main streets.

61. The principal changes that occurred during the year were, then, the following:—The number of Municipalities increased from 129 to 133. The conservancy and latrine provisions of the Act were extended to 21 and 10 Municipalities, and were in force at the close of the year in 124 and 31 Municipalities respectively. The provisions relating to water-supply, and the provisions relating to markets, were extended to 2 and 12 Municipalities, making the numbers to which these parts of the Act relate 2 and 43 respectively.

Taxation increased from 12 annas and 193 of a pie to 12 annas and 1647 pies per head. The income decreased from Rs. 26,65,997 to Rs. 26,82,864, this being due to the fact that there were receipts last year of a non-recurring character, as stated in paragraph 22. The expenditure was distributed as follows:—Establishment 10·9 per cent. ; Public Safety, which includes extinguishing fires, lighting, and police, 8·1 per cent. ; Public Health 43·4 per cent. ; Public Convenience, chiefly public works and roads, 22·3 per cent. ; and Education, 3·7 per cent.

I have the honour to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

APPENDIX A.

Statement showing the date of establishment of each Municipality in the Province, the population within Municipal limits, and the actual number of rate-payers in each.

Serial No. of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.
1	Burdwan ...	1865	32,627	7,680
2	Culina ...	1876	9,594	2,650
3	Cutwa ...	1876	6,820	1,437
4	Dainhat ...	1876	5,789	1,208
5	Raneegunge ...	1876	10,793	2,383
6	Assensole ...	1885	4,088	Not ascertained.
7	Bankura ...	1876	18,069	2,298
8	Bishenpore ...	1876	18,863	2,118
9	Beerbhoom ...	1876	7,650	956
10	Kooghly and Chinsurah ...	1865	31,177	7,449
11	Serampore ...	1865	25,530	7,068
12	Uttorpara ...	1865	5,307	1,012
13	Hansbariah ...	1876	7,031	2,307
14	Baidyabati ...	1876	14,477	3,408
15	Bhuddesaur ...	1876	9,241	2,173
16	Kotrung ...	1876	5,747	1,056
17	Howrah ...	1862	90,813	Not given.
18	Bali ...	1884	15,000	3,011
19	Midnapore ...	1865	33,560	6,900
20	Tumlook ...	1864	6,044	1,621
21	Ghattal ...	1869	13,638	3,388
22	Chundrakona ...	1869	12,357	2,442
23	Ramjibupore ...	1876	10,909	1,991
24	Khirpai ...	1876	6,295	1,426
25	Suburbs of Calcutta ...	10th August 1864	261,439	36,600
26	Baranagore ...	1st April 1869	29,982	6,450
27	South Suburban ...	Ditto	61,658	8,893
28	Rajpore ...	1st April 1876	10,706	2,252
29	Barripore ...	1st April 1869	3,700	944
30	Joyangore ...	Ditto	7,624	1,405
31	North Dum-Dum ...	October 1870	5,195	1,255
32	South Dum-Dum ...	Ditto	9,734	2,296
33	Baraset ...	1st April 1869	10,533	2,270
34	Naihati ...	21st May 1869	21,551	6,218
35	South Barrackpore ...	1st April 1869	22,721	6,057
36	North Barrackpore ...	Ditto	17,590	4,003
37	Goberdanga ...	April 1870	6,296	1,909
38	Busirhat ...	1st April 1869	15,505	2,671
39	Taki ...	Ditto	5,245	1,047
40	Haduria ...	Ditto	12,806	2,221
41	Krishnagar ...	1st November 1864	27,477	6,000
42	Santipore ...	4th January 1865	29,687	9,300
43	Ranaghat ...	1864	8,608	2,855
44	Nudica ...	1869	9,334	2,334
45	Kushken ...	4th January 1877	9,717	1,825
46	Kumerkali ...	1879	6,041	1,389
47	Meherpore ...	1876	5,400	1,608
48	Birnagore ...	1876	4,302	1,289
49	Jessore ...	August 1864	8,405	2,120
50	Moheshpore ...	April 1869	6,000	1,120
51	Kotochandpore ...	July 1883	9,231	1,375
52	Khulna ...	1st October 1884	6,185	1,398
53	Satkhira ...	1st July 1876	8,739	1,700
54	Dehattha ...	Ditto	5,514	1,155
55	Chanduria ...	Ditto	3,445	661
56	Berhampore ...	Ditto	29,363	6,323
57	Lalbagh ...	1st April 1869	59,231	6,829
58	Jungipore ...	Ditto	10,187	1,931
59	Kandi ...	Ditto	10,951	2,183
60	Darjeeling ...	1850	7,375	1,345
61	Rampore Besuiah ...	1876	20,024	4,576
62	Dinagpore ...	1st April 1869	13,977	1,900
63	Natore ...	Ditto	9,094	2,482
64	Pubna ...	1st July 1876	14,683	2,935
65	Serajgunge ...	1st April 1869	21,058	4,007
66	Dogra ...	1st July 1876	6,179	1,343
67	Sherepore ...	Ditto	3,491	905
68	Rungpore ...	1st April 1869	13,320	1,993
69	Julpigore ...	1st April 1885	7,936	1,310
70	Kurseong ...	1st May 1879	4,033	393
71	Dacca ...	August 1864	77,661	14,470
72	Naraingunge ...	8th September 1876	12,508	2,197
73	Furzedpore ...	January 1869	10,077	3,018
74	Goalundo ...	1st June 1881	10,409	1,696
75	Madaripore ...	April 1875	12,293	2,907

Serial No. of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.
76	Burrisal	1st July 1876	13,186	2,438
77	Nalchiti	April 1875	2,692	248
78	Jhalokoti	1st April 1875	3,000	194
79	Perorepore	1st July 1885	15,147	2,983
80	Nasirabad	1856	10,581	1,857
81	Muktargachh	October 1875	4,295	804
82	Jamulpore	1st April 1869	14,727	2,513
83	Sherepore	1st May 1861	8,821	1,487
84	Kishoregunge	1st April 1869	12,898	2,314
85	Bazitpore	Ditto	4,546	131
86	Chittagong	5th July 1864	20,969	4,985
87	Cox's Bazar	1st April 1869	4,363	1,436
88	Comillah	30th Nov. 1864	13,506	2,195
89	Brahmanbariah	1st August 1868	17,543	3,221
90	Noakhali	1st July 1876	5,184	949
91	Patna	November 1864	1,73,251	30,784
92	Barh	May 1870	14,689	2,917
93	Behar	1877-78	48,998	7,118
94	Gya	1865	76,415	12,004
95	Tikari	October 1885	12,187	1,419
96	Dandnagar	Ditto	9,870	1,215
97	Arrah	1865	42,998	7,034
98	Buxar	1876	16,498	2,752
99	Doomraon	1877	17,429	2,806
100	Rhabua	1876	5,738	954
101	Sasaram	1876	22,000	2,715
102	Jugdishpore	1st April 1869	12,568	1,469
103	Mozufferpore	November 1864	42,460	4,716
104	Sitamarhi	October 1882	6,535	920
105	Manjerpore	.....	25,078	3,853
106	Lalgunge	.....	16,481	2,279
107	Durbhunga	1st November 1864	65,955	12,052
108	Madhubani	1869	12,000	1,735
109	Roserah	1869	11,578	1,910
110	Chuprah	April 1864	61,670	8,037
111	Sewan	April 1869	11,307	1,795
112	Revilgunge	17th August 1867	14,072	2,291
113	Motilari	15th April 1869	10,923	1,027
114	Bodinih	Ditto	21,263	2,768
115	Monghyr	November 1864	65,372	7,952
116	Jamulpore	1st July 1883	15,987	2,108
117	Bhagulpore	September 1864	68,238	8,809
118	Colgong	September 1876	5,672	1,004
119	Purneah	September 1864	15,016	2,619
120	English Bazar	September 1876	12,360	2,023
121	Old Maldah	Ditto	4,694	1,067
122	Deoghur	Ditto	5,789	1,056
123	Sahobgunge	1st April 1883	8,507	1,359
124	Cuttack	4th July 1876	38,873	4,275
125	Pooree	1st April 1881	24,403	5,423
126	Halasore	1st April 1877	20,265	3,091
127	Jajpore	1st April 1869	11,233	1,719
128	Kendrapora	10th March 1869	16,719	3,408
129	Hazaribagh	1st April 1876	15,306	1,963
130	Chattra	Ditto	11,910	1,107
131	Ranchi	1st April 1869	18,448	2,897
132	Porulia	26th July 1876	6,305	1,738
133	Chyobassa	1875	6,093	1,169

CALCUTTA MUNICIPAL ACCOUNTS

FOR

1885-86.

FORMS Nos. 1 & II.

FORM No. II.—Statement showing the Expenditure of

Memorandum of

Liabilities—							
Balance of loans	697	878	729	833	81	818	887
Deposits to be adjusted	838	8	838	833	838	838	88
Claims—							
Advances recoverable	888	888	888	888	888	888	888
Net amount of debt	888	887	838	887	8	888	888

FORM No. I.—Statement showing the Income of

1	2	3					10	11	12	13	14				15
NAME OF DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Total income from taxation.
			Rs.	Rs.	Rs.	Total.					Water rate.	Police rate.	Lighting rate.	Night-soil fee.	
		Calcutta	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		As .. .. .	.....	.....	.....	.....	10,96,987	95,075	40,684	.....	4,27,513	2,18,051	2,00,936	2,01,498	35,14,6

FORM No. II.—Statement showing the Expenditure of

1	2	3					9	10				11		
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.					PUBLIC INSTRUC- TION.	PUBLIC CONVENIENCE.				Contribu- tions to Local or Provincial funds.		
			(4).					Public works.						
			Other members.			Contributions to schools.		Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.		Survey of land.	Other charges (printing, rewards, &c.).
			Marks and slaughter- houses (excluding taxes, contingencies).	Public garden (ex- cluding taxes, contin- gencies).	Chase of weeds, repair of drains, purchase of bullocks, &c.).									
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		Calcutta	25,411	8,798	.....	.....	.....	2,05,387	.....	.....	.....	.....

Memorandum of

Liabilities—
 Balance of loans
 Deposits to be adjusted
 Claims—
 Advances recoverable
 Net amount of debt

the Calcutta Municipality during the year 1885-86.

10										17	18	19	20	21	22
MISCELLANEOUS RECEIPTS.										DEBT.		Total income of year including balance.		Total including balance.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25,100	1,54,008	1,82,038	39,670	11,468	.....	.....	8,04,670	8,85,440	35,00,000	1,92,673	4,82,403	64,71,300	71,70,702	Rs. A. P.	Rs. A. P.
Receipts under special Acts. Proceeds of land, &c. Income from markets (of fairs, &c., sale of refuse, &c.) Contributions and road-levies (including proceeds of night-soil, street-vendors, &c.) Municipal fines. Payments for municipal works (including level to individuals). Grants-in-aid from Provincial or local funds. Bursaries (rent of municipal buildings, &c.) Income from public gardens, &c.) Total.										Loans. Deposits (contractors' salaries unpaid, &c.) Advances.		Total income of year including balance.		Total including balance.	
														Incidence of taxation (column 13) per head of population.	
														Incidence of income shown in column 19 per head of population.	
														REMARKS.	

the Calcutta Municipality during the year 1885-86.

12					13	14	15			16
DEBT.							BALANCE AT CLOSE OF YEAR.			REMARKS.
Interest										
On account of law.										
On account of current year.										
Interest										
On account of current year.										
Deposits (including attached contractors, &c.)										
Advances (on account of departmental works, &c.)										

Liabilities and claims.

	Rs.	A. P.	Rs.	A. P.
.....	1,50,11,572	0 3	1,50,64,215	3 8
.....	42,243	3 5	75,383	3 8
.....	.....	.....	1,50,10,902	0 0

FORM No. I.

STATEMENT OF INCOME

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

FOR

1885-86.

FORM No. I.—Statement showing the income of the

1	2	3	4	5	6	7
NAME OF DISTRICT.	SERIAL NUMBER OF MUNICIPALITY.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.	BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.
					(a) (b) (c) (d) (e) (f) (g) (h)	
					Residenc. Nominat. Elected. Total. Officsh. Non-officsh. Europeans. Natives.	Actual municipal balance. Total.
BURDWAN DIVISION.						Rs. Rs. Rs.
Howrah	1	Howrah	Act III (B.C.) of 1884.	50,613	10 20 20 2 26 10 20	586 1,100 364
		Dali		15,003	6 12 12	1,100
		Total		1,05,613	16 22 42 2 46 16 38	1,117 1,005
Hooghly	3	Hooghly and Chinsurah		31,177	6 12 18 4 14 1 17	6,628 7,278
	4	Sonarpore		35,509	6 12 18 4 14 1 17	9,869 9,809
	5	Uttarpur		5,507	4 8 12	1,730 1,730
	6	Bandwan	Act III (B.C.) of 1884.	14,477	4 8 12 1 11	1,094 8,094
	7	Bandwan		5,543	4 8 12 1 11	1,094 8,094
	8	Katwa		5,747	4 8 12 1 11	1,094 8,094
	9	Bansbaria		7,031	4 8 12 1 11	1,094 8,094
		Total		96,280	31 60 91 5 86 6 86	24,532 25,582
Burdwan	10	Burdwan		32,637	7 14 21 4 17 3 16	16,614 17,094
	11	Chitra		9,094	6 10 16 1 14	788 788
	12	Catwa	Act III (B.C.) of 1884.	8,890	6 10 16 1 14	53 53
	13	Barhat		5,700	6 10 16 1 14	1,804 1,804
	14	Ranajungpore		10,708	6 10 16 1 14	4,800 4,800
	15	Amanole		4,068	11 1 10 8 5	.....
		Total		69,720	39 46 85 13 70 14 71	1,530 23,281 25,321
Bankura	16	Bankura		18,009	4 8 12 1 11	2,000 2,000
	17	Balesore	Act III (B.C.) of 1884.	18,803	4 8 12 1 11	2,746 2,746
		Total		86,928	8 16 24 3 31 1 23	..... 5,746
Meerut	18	Meerut	Act III (B.C.) of 1884.	7,660	6 11 17 6 11 3 14	..... 3,015
Midnapore	19	Midnapore		35,800	6 12 18 4 14 1 17	1,600 1,600
	20	Tumuk		6,064	6 12 18 4 14 1 17	2,472 2,472
	21	Ghatga		12,639	6 12 18 4 14 1 17	6,400 6,400
	22	Chanderkum	Act III (B.C.) of 1884.	12,657	4 8 12 1 11	1,410 1,410
	23	Ranajungpore		10,000	4 8 12 1 11	1,000 1,000
	24	Khatga		6,236	4 8 12 1 11	1,240 1,240
		Total		81,940	27 50 77 13 84 2 78	15,099 15,099
		Divisional Total		4,00,697	127 210 342 44 306 36 306	2,458 1,674 77,129
PRESIDENCY DIVISION.						
25	Suburban			281,430	10 20 20 2 26 10 20	1,00,192 1,00,594
26	Baranagar			29,868	6 12 18 4 14 1 17	127 127
27	South Suburban			33,438	6 12 18 4 14 1 17	484 484
28	Rajpur			10,708	6 12 18 4 14 1 17	808 808
29	Baranagar			3,700	4 8 12 1 11	519 519
30	Joybazar			7,054	4 8 12 1 11	2,779 2,779
31	South Dum Dum			9,734	4 8 12 1 11	5,169 5,169
32	North Dum Dum			5,190	4 8 12 1 11	3,011 3,011
33	South Baranagar	Act III (B.C.) of 1884		32,721	7 14 21 4 17 3 16	2,330 2,330
34	North Baranagar			17,590	6 12 18 4 14 1 17	898 898
35	Ranajungpore			10,000	4 8 12 1 11	10,767 10,767
36	Ranajungpore			31,631	6 12 18 4 14 1 17	3,340 3,340
37	Nyaditya			16,003	6 12 18 4 14 1 17	1,073 1,073
38	Chak			5,545	4 8 12 1 11	305 305
39	Hadara			12,506	6 12 18 4 14 1 17	294 294
40	Goleendanga			6,290	4 8 12 1 11	811 811
		Total		468,964	94 180 223 6 347 19 341	8,002 1,303,504 1,47,201
41	Krishnachur			27,477	7 14 21 4 17 3 16	2,011 2,011
42	Baranagar			39,487	6 12 18 4 14 1 17	9,417 9,417
43	Ranajungpore			6,028	4 8 12 1 11	465 465
44	Nadula			9,334	4 8 12 1 11	1,502 1,502
45	Khetla			9,717	4 8 12 1 11	1,100 1,100
46	Khetla			5,945	4 8 12 1 11	1,001 1,001
47	Khetla			9,352	4 8 12 1 11	80 80
48	Baranagar			4,908	4 8 12 1 11	895 895
		Total		100,479	44 84 109 11 117 3 120	18,010 18,010
Jessore	49	Jessore	Act III (B.C.) of 1884	9,400	6 12 18 4 14 1 17	3,390 410 5,000
	50	Kotechandpore		9,231	6 12 18 4 14 1 17	1,297 1,297
	51	Mohaspore		7,800	6 12 18 4 14 1 17	723 723
		Total		24,736	16 28 45 4 58 2 60	5,740 6,020
Khulna	52	Satkhira		8,758	4 8 12 1 11	2,444 2,444
	53	Debburda		6,516	4 8 12 1 11	1,100 1,100
	54	Chandpur	Act III (B.C.) of 1884	5,440	4 8 12 1 11	630 630
	55	Khulna		6,130	4 8 12 1 11	94 94
		Total		26,853	16 28 45 4 58 2 60	3,768 3,768
Meerut	56	Meerut		29,868	6 12 18 4 14 1 17	6,028 6,028
	57	Meerut	Act III (B.C.) of 1884	59,351	6 12 18 4 14 1 17	1,297 1,297
	58	Meerut		10,187	6 12 18 4 14 1 17	1,100 1,100
	59	Kandi		10,001	4 8 12 1 11	299 299
		Total		80,442	25 52 77 17 90 4 78	25,768 25,768
		Divisional Total		721,318	331 555 648 608 22 630	1,87,014 1,80,306

Municipalities in Bengal during the year 1885 86.

16										17				18	19	20	21	REMARKS	
MISCELLANEOUS RECEIPTS.										DEPT.				Total income of year, excluding balance.		Total including balance.	(column 19) per head of population.		Expenditure of income shown in column 18 per head of population.
Reductions under Special Acts.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.)	Concessions and r a. (rents, fees, sale of property, &c.)	Municipal fines.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or local funds.	Donations (rent of municipal buildings, receipts from public gardens, &c.)	Total.	Loans.	Deposits (constructive, interest, &c.)	Advances.	Total income of year, excluding balance.	Total including balance.	Expenditure of taxation (column 19) per head of population.	Expenditure of income shown in column 18 per head of population.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
624	6			318	203		1,050	3,021				21,350	23,902	0 14 7	1 1 0				
121				61			5,997	5,972				10,827	13,165	0 11 8	1 2 6				
				410	203		5,702	6,908				31,977	27,547	0 18 9	1 1 0				
				700	240	200	1,018	3,331				1,357	16,542	27,312	1 1 0	1 0 11			
8	400			245	166		3,907	5,294		42	200	12,260	15,730	0 10 6	0 10 9				
				36	127		1,301	1,404				9,730	11,840	1 0 6	1 0 2				
				300	300		105	708				4,960	10,116	0 10 6	1 0 4				
				36	101		105	1,660				13,007	15,076	1 1 11	1 5 0				
				147	88		593	753		80		9,120	12,754	0 8 11	0 9 10				
17	42						1,024	1,675				11,904	12,017	0 7 4	0 8 7				
17	42			231			2,120	2,410			90	20,644	25,071	0 8 0	0 9 1				
625		31,001		221	23	7,814	15,231	54,640		568		1,11,008	1,13,202	7 1 8	14 0 5				
513		16		500		107	1,104	1,104		61		20,208	11,194	1 2 4	1 7 6				
1,141		31,001		16	221	20	6,054	16,207		647		1,17,869	1,20,760	8 1 7	9 12 13				
24				543	2		1,517	1,454				6,011	8,800	0 0 1	0 13 2				
1,618	530	31,001	1,005	1,422	717	9,656	30,899	77,473		132	2,294	2,21,241	2,26,684	1 2 7	1 13 1				
2,064	400			323	124		20,077	20,447		30		1,28,180	1,29,210	1 5 8	1 11 6				
537				373			547	1,520				20,564	33,440	0 5 0	2 4 7				
3,201	470			604	121		20,434	30,803		30		1,61,843	1,60,650	1 7 2	1 12 8				
307	100			10	710		250	6,690		120	100	8,092	10,721	0 6 10	0 9 8				
545				333	100		100	600		8	56	4,146	4,915	0 8 4	0 0 4				
143				51	160		2,772	3,678				7,601	8,325	0 0 2	0 9 10				
1,000	160			303	830		3,131	6,475		185	124	17,002	23,801	0 6 0	0 8 7				
				101	3,013		3,070	6,944				16,822	21,499	0 12 1	1 4 5				
							10	10				1,701	4,902	0 10 7	0 10 7				
5							6	9				1,561	1,561	0 1 6	0 8 4				
							33	33				1,404	1,404	0 1 6	1 1 6				
3				101	6,015		3,710	8,868				21,400	28,003	0 0 11	0 10 2				
1,470			2,718	196	1		2,701	7,004		834		19,453	28,965	0 11 5	1 7 4				
407				60			30	1,42				8,620	8,170	0 8 3	0 14 7				
330				15			695	1,630				5,938	7,748	0 5 0	0 0 1				
359				3			216	482				4,405	7,060	0 7 10	0 8 8				
364				3			607	954				4,239	4,960	0 4 1	0 5 3				
172				2			65	239				1,294	1,750	0 4 5	0 5 3				
8,698				2,201	212	2	4,318	10,230		836		58,396	67,290	0 6 11	0 10 1				
7,294	560			5,780	1,460	5,918		37,002	63,664	1,022	184	1,10,012	3,06,401	0 11 0	1 1 9				
1,263		844	180	438	215	8	6,074	9,674				30,848	32,821	0 15 0	1 8 7				
65				23			37	120				5,203	2,520	0 8 0	0 8 9				
1,484		804	120	490	230		0,713	9,805				82,736	34,774	0 14 6	1 4 8				
				60	63		7,844	7,807		542		22,431	27,702	1 0 6	1 10 6				
81				10			610	601				5,954	8,479	0 9 0	0 5 4				
81				40	58		8,424	8,023		542		29,208	30,181	0 0 1	0 14 7				
				38	6		308	540	840			4,900	6,171	0 11 0	0 13 7				
1,509		864	148	506	278		16,471	16,771	840	684		65,483	77,427	0 11 12	1 1 0				
1,798	441	473	36	8,740			6,414	9,878		1,676	1,008	1,07,506	1,11,490	0 8 8	0 11 1				
430			108	52			410	940				5,802	10,038	0 8 4	0 0 4				
804				122			1,094	1,938				14,650	18,260	0 4 5	0 4 7				
2,802	441	671	35	2,020			0,897	12,700		1,476	1,008	1,28,317	1,30,550	0 7 7	0 9 4				
1,380		4,000	904	184		0,840	14,283	20,531		150		66,400	73,900	0 7 11	0 14 4				
1,840		4,000	204	186		0,840	14,283	20,531		150		66,400	73,900	0 6 2	0 11 1				
401		1,771		140			1,060	5,771				18,072	21,872	0 6 10	0 0 11				
		88		25			908	580			10	4,615	9,521	0 6 10	0 0 2				
700	120	4,928	08	38		1,203	82	7,204		14		6,808	7,043	0 4 8	0 0 2				
818		98		38			755	841				2,018	4,904	0 4 11	0 7 8				
				39			208	246				2,830	2,830	0 5 12	0 4 4				
1,379	120	0,217	163	292		1,203	2,808	11,830		13	70	46,964	50,808	0 6 0	0 6 6				

FORM NO. I.—Statement showing the income of the

1	2	3	4	5	6								7			
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.			
					a	b	c	d	e	f	g	h	Ra.	Rs.	Ra.	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.				
					Actual balance.	municipal	Total.									
PATNA DIVISION—continued.					42,460	...	6	18	18	4	14	3	15	4,222	4,323
Muzaffarpore	108	Muzaffarpore	Act III (B.C.) of 1864.	12,076	...	10	3	13	1	12	2	11	.....	629	629
	109	Haipore		16,431	...	10	...	10	1	9	2	8	.....	219	219
	106	Sitamarhi		6,535	...	11	...	11	2	9	1	10	.....	1,557	1,557
		Total	90,494	...	37	23	52	8	44	8	44	.....	6,727	6,727	
Durbhanga	107	Durbhanga	Act III (B.C.) of 1864.	65,955	...	7	14	21	4	17	4	17	.....	6,361	6,361
	108	Rosera		11,574	...	14	...	14	8	13	...	14	.....	1,497	1,497
	109	Madhubani		12,900	...	5	10	15	4	11	1	14	.....	1,305	1,305
		Total	89,553	...	26	24	50	10	40	5	45	.....	9,163	9,163	
Sarun	110	Chupra	Act III (B.C.) of 1864.	51,479	...	10	11	21	8	13	6	19	.....	7,053	7,053
	111	Kodimganga		14,972	...	4	8	12	4	8	9	10	.....	2,050	2,050
	112	Sewan		11,307	...	9	...	9	5	7	2	7	.....	894	894
		Total	77,758	...	23	19	42	14	28	10	32	3,094	8,953	12,003		
Champaran	113	Motihari	Act III (B.C.) of 1864.	10,985	...	4	8	12	3	9	...	10	.....	4,933	4,933
	114	Botaihi		21,558	...	15	...	15	3	9	2	10	.....	1,521	1,521
		Total	32,543	...	16	8	24	6	18	4	20	.....	6,454	6,454	
		Divisional Total	741,873	...	188	166	354	74	274	41	307	8,820	56,836	65,656		
BHAGALPORE DIVISION.					15,373	...	6	13	19	4	14	6	13	2,820	2,820
Monghyr	115	Monghyr	Act III (B.C.) of 1864.	15,967	...	9	9	18	...	18	8	10	.....	711	711
		Total		71,349	...	15	21	36	4	32	14	32	.....	3,540	3,540
Bhagalpur	117	Bhagalpur	Act III (B.C.) of 1864.	68,334	...	8	13	21	4	17	4	17	100	4,929	4,929	
	118	Colgaon		5,672	...	11	...	11	2	10	...	11	.....	3,181	3,181
		Total	74,006	...	19	15	33	5	27	6	28	100	7,904	8,000		
Purneah	119	Purneah	Act III (B.C.) of 1864.	15,010	...	6	12	18	3	15	5	13	.....	6,231	6,231
Maddah	120	English Bazar	Act III (B.C.) of 1864.	12,980	...	6	12	18	4	14	...	12	.....	437	437
	121	Old Maddah		4,994	...	4	8	12	1	11	...	12	.....	940	940
		Total	17,974	...	10	20	30	5	25	...	24	.....	1,377	1,377	
South Pargunnah	122	Doochur	Act III (B.C.) of 1864.	5,789	...	3	10	13	3	12	1	14	.....	5,791	5,791
	123	Sahalgunge		8,697	...	3	6	9	1	8	3	6	.....	2,011	2,011
		Total	14,486	...	6	16	22	4	20	4	20	.....	7,792	7,792	
	Divisional Total	1,81,610	...	58	82	140	31	119	37	113	251	30,000	50,840			
ORISSA DIVISION.					43,547	...	6	18	24	12	6	3	16	8,518	8,518
Cuttack	124	Cuttack including Cantonment.	Act III (B.C.) of 1864.	15,719	...	12	...	12	3	9	1	11	.....	840	840
	125	Kendraparah		11,238	...	15	...	15	8	11	...	13	.....	896	896
		Total		70,500	...	31	18	49	17	30	3	40	.....	9,425	9,425
Pooree	127	Pooree	Act III (B.C.) of 1864.	24,868	...	5	12	17	4	14	2	16	.....	840	840
Balasore	128	Balasore	Act III (B.C.) of 1864.	20,865	...	6	12	18	9	9	3	15	.....	2,093	2,093
	Divisional Total	118,367	...	45	36	72	30	40	8	71	.....	11,464	11,964		
CHOTA NAGPORE DIVISION.					15,806	...	15	...	15	3	12	3	18	883	883
Hazaribagh	129	Hazaribagh	Act III (B.C.) of 1864.	11,999	...	6	9	15	3	12	...	15	.....	1,064	1,064
		Total		27,805	...	21	9	30	6	24	3	27	.....	1,947	1,947
Lohardigha	131	Kauchi	Act III (B.C.) of 1864.	18,443	...	4	8	12	4	8	3	9	884	1,058	1,309	
Manbhoim	132	Puruli	Act III (B.C.) of 1864.	9,306	...	16	...	16	8	13	3	16	.....	3,771	3,771
Singbhoim	13	Chyabassa	Act III (B.C.) of 1864.	6,000	...	11	...	11	3	9	3	9	.....	761	761
		Divisional Total		60,980	...	54	17	71	17	56	10	61	836	7,787	6,991	
	GRAND TOTAL	2,627,896	...	907	1,068	1,996	323	1,072	202	1,790	32,372	4,66,317	4,90,400			

Municipalities in Bengal during the year 1885-86.

16										17				18	19	20	21	22
MISCELLANEOUS RECEIPTS.										DEBT.				Total income of year, exclusive balance.	Total, including balance.	Incidence of taxation, (column 13) per head of population.	Incidence of income shown in column 18, per head of population.	REMARKS.
Receivings under special Acts.	Proceeds of land, &c.	Income from mangle, &c. (return, &c.)	Compensation paid for road, &c. (return, &c.)	Municipal fines.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Voluntary grant of municipal funds from public bodies, &c.	Total.	Loans.	Deposits (contractors, salaries unpaid, &c.)	Advances.	Total income of year, exclusive balance.	Total, including balance.	Incidence of taxation, (column 13) per head of population.	Incidence of income shown in column 18, per head of population.	REMARKS.		
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra. A. P.	Ra. A. P.			
18	10	104	975	325	30	209	3,395	4,891	1,232	3,129	50,840	36,911	0 0 10	0 11 7				
192	1,510	4	34	4	290	6,071	8,411	45,117	51,875	21,092	30,425	0 4 10	0 5 0					
760	3	1,028	47	175	37	1,434	3,773	3,773	25	369	4,077	5,565	0 8 8	0 5 7				
1,250	2	5,002	56	260	1	2,961	7,992	25	460	36,232	45,070	0 4 11	0 5 5					
229	29	1,028	57	179	97	1,475	15,810	256	35,442	42,405	0 10 11	0 10 11						
65	1	1,028	57	179	97	1,475	15,810	256	35,442	42,405	0 10 11	0 10 11						
245	20	1,028	57	179	97	1,475	15,810	256	35,442	42,405	0 10 11	0 10 11						
1,717	1,210	1,028	57	179	97	1,475	15,810	256	35,442	42,405	0 10 11	0 10 11						
1,393	1,028	1,028	57	179	97	1,475	15,810	256	35,442	42,405	0 10 11	0 10 11						
9,444	980	15,401	305	8,545	11,663	35,810	97,682	2,019	4,895	4,61,040	4,60,994	0 5 4	0 5 7					
1,714	452	4,791	494	850	167	2,701	9,832	1,770	3,880	37,712	40,441	0 10 10	0 10 10					
2,177	1,793	404	1,041	1,041	2,031	10,450	10,450	10,450	10,450	23,298	33,748	0 9 7	0 11 11					
978	63	103	245	384	31,911	32,882	1,971	100	10,366	58,442	88,171	0 1 1	1 5 7					
978	63	477	245	245	33,447	33,447	33,447	280	10,096	87,718	103,778	0 4 10	1 2 11					
1,960	178	47	1,330	3,671	1,330	3,671	1,330	3,671	1,330	21,747	23,018	0 13 0	1 7 2					
890	1,005	145	850	3,074	1,017	1,017	1,017	1,017	90	630	8,002	9,430	0 6 0	0 11 7				
1,780	1,905	145	1,023	4,693	1,023	4,693	1,023	4,693	90	630	12,146	13,403	0 6 3	0 11 5				
65	17	78	210	1,825	1,885	1,885	1,885	1,885	4,694	10,295	10,295	0 7 2	0 12 3					
650	210	81	210	395	2,295	2,295	2,295	2,295	4,694	10,295	10,295	0 7 2	0 12 3					
725	918	210	160	210	1,380	5,121	1,380	5,121	220	17,153	10,967	18,770	0 7 8	0 12 3				
7,580	7,567	614	2,015	461	210	30,780	58,176	1,95,914	2,12,784	1,95,914	2,12,784	0 9 2	0 12 6					
278	564	1,129	108	47	1	3,679	5,844	35,300	43,918	0 10 10	0 13 0							
429	240	8	314	46	1,162	4,119	1,162	6,006	6,473	0 3 7	0 6 0							
941	608	1,139	171	307	4,098	7,381	4,098	44,159	53,552	0 8 4	0 10 0							
831	137	10	294	6,500	5,321	10,447	5,321	21,720	22,078	0 7 4	0 14 0							
1,272	609	1,296	210	727	47	6,000	10,404	18,304	18	70,092	88,650	0 7 7	0 8 8					
93	40	1,319	73	102	600	694	2,854	743	10	8,762	8,715	0 6 6	0 6 6					
98	49	1,417	73	132	600	1,116	8,539	1,116	10	13,200	14,906	0 6 4	0 7 9					
407	2,441	44	157	1,400	4,603	1,400	4,603	218	10,922	12,818	0 6 1	0 8 10						
102	18	2,303	12	1,205	1,205	1,205	1,205	40	6,218	6,218	0 4 2	0 13 10						
890	201	6,771	117	411	8,203	4,708	16,463	606	34,451	40,570	0 6 8	0 10 1						
30,873	10,188	71,211	1,429	25,492	32,069	39,764	3,54,400	6,82,932	210	37,440	40,261	30,30,954	31,31,364	0 12 1	1 0 0			

FORM No. II.

STATEMENT OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

FOR

1885-86.

FORM No. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7	8	9	10		
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	Office establishment, inspection, Hon. Mary Magistrate's establishment, &c.	Collection of municipal taxes, including secret (special) taxes, such as, for example, on books, paper, money, license, &c.; and on the sale of spirits to outposts, &c.	Fire (establishment, purchase of clothing, harness, &c.)	Licensing (establishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, purchase of clothing, harness, &c.; repairs to outposts, &c.)	Registration of births and deaths.	
										a	b
BIRDWAN DIVISION.											
Howrah	1	Howrah	354	2,31,769	20,178	5,370	6,948	36,985	10,791		
	2	Hali	1,160	10,900	1,064	369					
		Total	1,514	2,42,669	21,242	5,739	6,948	36,985	10,791		
Hughly	3	Hughly and Chinsurah	7,878	60,044	3,130	1,578	52	9,655		57	678
	4	Narainpur	9,869	51,616	3,317	2,185				243	
	5	Uttarpara	1,729	10,717	700	101		811		51	
	6	Baruighat	5,061	14,642	1,120	615	1,071	60		69	744
	7	Hindiaur	877	6,523	400	538		897		140	41
	8	Kotrung	420	3,396	493	307				44	
	9	Bainsiaria	345	4,194	305	289					
		Total	25,002	1,62,734	9,000	5,489	1,143	6,807		719	1,383
Hurdwan	10	Hurdwan	17,005	80,666	4,755	1,208	141	1,117			
	11	Culva	708	8,077	179	271		861			
	12	Cutwa	84	5,078	178	478					
	13	Jamalia	1,904	3,801	66	301					
	14	Banowangia	4,900	7,074	400	583		331			
	15	Assenside									
		Total	25,328	94,368	5,618	3,194	141	2,300			
Bankura	16	Bankura	3,025	8,453	1,121	207		307			
	17	Balesore	2,763	7,643	484	301	18				50
		Total	5,788	16,096	1,605	508	18	307			600
Beerbhoom	18	Boory	5,015	6,740	345	600	58	273			
Midnapore	19	Midnapore	1,509	32,505	565	1,191		463		80	
	20	Tumuk	2,878	7,994	354	344					17
	21	Chatal	5,490	4,401	406	252		51			58
	22	Chandarkona	1,910	3,179	121	465					
	23	Ranjibpur	2,853	2,245	128	24					
	24	Kharip	1,246	1,881	100	203					
		Total	15,980	52,620	1,676	2,562	464	86		81	125
		Divisional Total	77,149	2,43,467	30,576	14,101	16,771	46,117	10,791	807	2,120
PRESIDENCY DIVISION.											
24-Perennials	25	Saburian	1,04,604	2,38,180	24,830	12,165	26,017	33,696	41,667	1,368	948
	26	Bainnagar	127	32,251	1,261	1,835				144	
	27	North Saburian	2,298	25,469	1,366	2,614		291			
	28	Bajpur	668	6,080	633	317					
	29	Bazipur	619	4,169	406	181				50	76
	30	Joyinagar	2,779	3,676	37	511					
	31	South Dum-Dum	5,550	6,551	668	494					
	32	North	3,641	4,157	461	590					
	33	North Barrackpore	3,356	12,901	1,067	1,446					1,008
	34	Kail	372	15,467	445	1,161				81	
	35	Bansal	10,747	8,353	532	1,082				10	790
	36	Nyminia	3,500	10,596	519	1,208					
	37	Barrabas	1,875	6,799	454	602		58		16	600
	38	Taki	724	3,693	95	414				21	
40	39	Moynia	366	5,291	301	550				26	61
	40	Coheratana	611	4,353	367	825					
		Total	1,42,306	6,06,371	55,636	22,320	36,017	35,390	41,667	2,609	5,827
Nudua	41	Krishnagar	2,611	24,551	1,454	1,399				377	377
	42	Bardipore	5,817	17,262	1,054	821					216
	43	Ranghat	465	7,636	791	450					
	44	Nulua	1,302	3,823	455	444				78	8
	45	Kulita	1,199	5,114	454	619					
	46	Kumarkhally	1,581	3,654	241	636				1	
	47	Mohopore	60	4,118	319	601					49
	48	Birupore	890	2,534	356	495					
		Total	18,010	68,574	6,744	8,684				601	879
Jessore	49	Jessore	3,080	12,113	1,081			368			
	50	Kolshadpore	2,807	3,716	466			99		2	
	51	Kolshadpore	753	3,901	310	275					100
		Total	6,640	18,730	1,855	492		467		2	100
Khulna	52	Suthira	3,444	4,470	349	838	19				36
	53	Belharia	159	1,791	111	368					
	54	Chandaria	613	1,200	258	619					364
	55	Khulna	94	4,830	409	812					301
		Total	3,902	15,360	1,125	1,194	19				
Moorechabad	56	Berhampore	6,629	40,539	1,072	1,789	8	1,385		128	120
	57	Laligh	21,007	31,178	1,614	1,868		1,301		300	
	58	Jangpore	1,137	0,021	492	461				60	551
	59	Kandi	396	7,909	651	688					230
		Total	29,768	78,101	4,290	4,431	35	2,694		508	1,321
		Divisional Total	1,90,300	8,41,335	64,947	26,459	36,000	39,670	41,667	5,048	7,064

Municipalities in Bengal during the year 1885-86.

16

PUBLIC HEALTH.

e	d	c	f	g	h	i			j
Regim. (no market, dis- pentry, &c.)	Maintenance of medical establishment, purchase of medicines, &c.)	Vaccination (establishment)	Water-works (establishment, repairs, &c.)	Road-watering (establish- ment, purchase of water- carts, repairs, &c.)	Road cleaning (establish- ment, purchase and repairs of dust-lins, &c.)	Conservancy.			Drainage works (establish- ment, repairs, &c.)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
138	3,837	617	1,478	7,819	6,555	74,918	61		367
138	4,927	681	1,478	7,819	7,980	76,598	61		367
201	2,815	240		1,439	1,884	14,864	6		2,341
221	1,481	80		711	80	13,080			8
24	744	44	115	280	150	3,436	2		
24	710	120		82	8	1,005			
		66			89	1,085			
		111				281			155
000	5,740	890	115	2,497	1,909	34,795	8		2,824
100	8,179	108	21,300	1,809	4,774	9,392			813
71	544	83		142	305	1,184			195
		50		29		1,181			15
17	1,618	60				801			201
		71	83	677	1,001	301			43
275	7,730	651	21,443	2,767	6,140	12,429			1,258
320	1,770	138		170	928	909			653
	702	54			905				
320	5,602	140		170	1,432	280			653
	1,841	51	623			1,404			115
271	5,911	130	384	3		15,437			261
312	1,305	66	1,321	47		408			37
300	824	38				846			25
	64	30	820			129			
	850	24				90			
	519	53	290			39			
014	0,991	321	2,705	49		26,869			301
2,319	51,073	2,640	26,024	15,293	17,707	1,44,673	69		5,216
109	4,074	3,190		17,801	33,683	1,00,987	130		16,101
63	1,092	250	187			5,416			1005
00	870	206				2,521			393
	600	40	232			1,119			290
		81				251			18
	580	30				148			222
		20							234
	372	73				2,160			472
11	923	60				3,400			313
	758	75	100			1,160			607
	1,146	103				5,924			327
	290	20	16			616			250
55	740	30				164			60
	679	44			80	791			196
		24				693			244
208	12,007	4,300	617	17,601	33,763	1,20,770	130		14,624
558	2,764	144	1,181	896	405	4,927			302
	805	40	1,006			1,600			317
	698	40		7	1,154				132
	80	80			555				12
	492	12				755			42
	615	85	16		62	71			204
70	494	37	16			310			
	860	24			292				131
402	6,801	420	2,200	805	2,445	7,604			1,241
801	2,812	54	344	3	884	2,807			487
2	850	46			367				800
					80				770
303	3,483	60	344	3	684	3,324			1,797
60	1,615		17		77	69			164
	16					95			160
50	889	38			5				161
	240	30			110	811			105
90	1,708	83	17		109	456			470
323	3,331	176		800	944	4,873			4,713
1,409	6,160	293		16	2,149	6,555			3,532
4	1,240	120		60		949			132
70	2,587	63	3	10		611			103
1,706	15,803	632	3	1,622	3,690	12,096			7,409
2,003	37,251	6,469	3,371	30,329	40,189	1,61,109	130		25,631

REMARKS.

FORM No. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7	8	9	10	11	
NAME OF DISTRICT.	SERIAL NUMBER OF MUNICIPALITY.	NAME OF MUNICIPALITY.	PUBLIC HEALTH—contd.		PUBLIC INSTRUCTION.	PUBLIC CONVENIENCE.					CONTRIBUTION TO LOCAL OR PROVINCIAL FUNDS.
			Other measures.		Contributions to schools.	Public Works.				Other charges (printing, rewards, &c.)	Contribution to local or provincial funds.
			Markets and slaughter-houses (establishment, contingencies).	Public garden (establishment, purchase of well, purchase of bullocks, &c.)		Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repair.	Survey of land.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BURDWAN DIVISION.											
Howrah	1	Howrah	97	.....	2,475	4,328	20,082	15,188	1,824	.....	184
	2	Bali	.....	.....	2,475	.....	5,084	.....	.....	.....	.....
		Total	97	.....	2,475	4,328	25,166	15,188	1,824	.....	184
Hooghly	3	Hooghly and Chinsura	.....	.....	900	719	18,619	.....	.....	.....	294
	4	Beraspore	.....	.....	1,708	.....	12,140	.....	.....	.....	908
	5	Udarpore	.....	.....	170	.....	855	96	.....	.....	270
	6	Modhuli	.....	.....	740	.....	5,508	.....	.....	.....	211
	7	Rudraspur	.....	.....	683	.....	.....	.....	.....	.....	39
	8	Kalrauk	.....	.....	325	.....	153	.....	.....	.....	56
	9	Bansbaria	.....	.....	219	306	1,389	.....	.....	.....	157
	Total	51	.....	4,737	1,024	31,507	1,163	98	.....	2,335	
Burdwan	10	Burdwan	30	30	5,301	314	10,763	.....	100	.....	1,980
	11	China	.....	.....	416	329	1,076	338	.....	.....	118
	12	Cuttack	.....	.....	515	.....	1,518	.....	.....	.....	210
	13	Jamshedi	.....	.....	324	.....	618	.....	207	.....	128
	14	Raniganj	.....	.....	470	.....	825	.....	.....	.....	117
	15	Asansol	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total	30	30	6,085	644	15,077	338	806	207	2,000	
Bankura	16	Bankura	.....	.....	437	200	908	54	.....	1	117
	17	Balesore	.....	.....	693	30	.....	235	300	.....	142
		Total	.....	.....	1,130	230	908	272	300	1	259
Bardhaman	18	Soory	.....	.....	.....	.....	380	.....	.....	.....	20
	19	Medinipur	404	.....	2,231	.....	.....	4,917	.....	.....	291
Midnapore	20	Tumuk	236	120	548	.....	1,008	.....	.....	.....	855
	21	Chital	.....	.....	1,010	.....	1,500	.....	.....	.....	204
	22	Chandradhama	.....	.....	798	.....	2,200	.....	.....	.....	30
	23	Banipur	.....	.....	411	30	300	100	.....	.....	25
	24	Bardhaman	.....	.....	310	24	590	.....	5	.....	80
		Total	636	120	5,308	24	4,930	100	4,022	.....	1,740
	Divisional Total	814	120	22,189	6,220	76,196	17,981	8,140	208	6,514	
PRESIDENCY DIVISION.											
24-Princetown	24	Aburhan	.....	.....	904	3,000	59,500	86,708	.....	.....	4,983
	25	Beraspore	.....	.....	710	1,700	.....	9,700	.....	.....	295
	26	South Burdwan	.....	.....	.....	7,176	10,008	.....	.....	.....	855
	27	Hajpur	.....	.....	264	.....	2,779	90	.....	.....	108
	28	Bardhaman	.....	.....	816	.....	1,005	.....	.....	.....	46
	29	Joydipore	.....	.....	548	.....	2,100	.....	.....	.....	235
	30	South Dum-Dum	.....	.....	631	107	2,005	.....	600	.....	215
	31	North	.....	.....	1,270	384	2,200	.....	.....	.....	344
	32	South Barrackpore	.....	.....	1,378	.....	2,000	.....	.....	.....	317
	33	South Barrackpore	.....	.....	1,116	.....	2,000	.....	110	.....	197
	34	South Barrackpore	.....	.....	400	.....	2,000	.....	.....	.....	117
	35	Harad	.....	.....	465	.....	2,005	.....	800	.....	101
	36	Syabati	.....	.....	1,278	.....	1,044	80	.....	.....	100
	37	Howrah	.....	.....	185	.....	703	.....	.....	.....	210
	38	Tuki	.....	.....	604	.....	1,834	.....	.....	.....	250
	39	Indira	.....	.....	305	.....	1,702	.....	.....	.....	170
	40	Gubardanga	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Total	904	15,658	31,022	1,30,478	140	284	718	7,901	1,000
Nuddea	41	Krishnagar	.....	.....	380	1,205	8,180	.....	33	.....	478
	42	Santipur	.....	.....	6,970	461	5,794	.....	800	.....	308
	43	Bangladesh	.....	.....	62	609	60	1,214	.....	.....	213
	44	Nadia	.....	.....	367	60	1,025	577	.....	.....	102
	45	Kutia	.....	.....	188	278	1,412	.....	.....	.....	208
	46	Kumarkhali	.....	.....	870	.....	1,401	.....	.....	.....	174
	47	Medinipur	.....	.....	800	.....	104	.....	.....	.....	91
	48	Birgaon	.....	.....	220	.....	110	.....	.....	.....	.....
	Total	660	4,101	1,041	22,311	797	33	600	1,716	.....
Jessore	49	Jessore	70	340	1,233	1,478	.....	.....	.....	.....	53
	50	Kote-chandpur	.....	.....	205	190	778	.....	.....	.....	230
	51	Kote-chandpur	.....	.....	.....	.....	1,200	.....	.....	.....	.....
	Total	70	480	1,405	3,456	.....	.....	.....	.....	259	
Khulna	52	Rakhina	.....	.....	102	.....	2,200	.....	.....	.....	80
	53	Dighalia	.....	.....	818	.....	710	.....	.....	.....	70
	54	Chandaria	.....	.....	401	.....	370	.....	.....	.....	80
	55	Khulna	.....	.....	35	.....	927	.....	808	.....	107
		Total	.....	.....	861	.....	3,747	.....	808	.....	400
Mooreabad	56	Berhampore	.....	.....	1,710	870	3,164	.....	.....	.....	507
	57	Lalbagh	.....	.....	1,034	.....	5,808	.....	.....	.....	349
	58	Jungipore	.....	.....	1,370	180	2,057	151	603	.....	128
	59	Kandi	.....	.....	831	204	550	.....	.....	.....	102
		Total	.....	.....	5,235	1,123	11,530	101	403	.....	1,460
	Divisional Total	1,649	30,450	97,302	1,78,829	1,868	641	1,023	11,551	1,000	

Municipalities in Bengal during the year 1885-86.

12					13	14	15			16
DEBT.					BALANCE AT CLOSE OF YEAR.					REMARKS.
Loans, investments paid during the year.	Interest.		Deposits (salaries attached, contractors, &c.)	Advances (on account of departmental works, &c.)	Miscellaneous.	Total expenditure.	Deposits.	Actual municipal balance.	Total.	
	On account of last year.	On account of current year.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
400			308	5,907	2,36,870	110	4,183	4,293		
				527	10,551		1,227	1,227		
400			308	5,404	2,31,421	110	5,410	5,520		
			1,128	18,805	63,560		3,802	3,802		
			10	7,402	46,970	60	16,408	10,849		
				1,879	590	10,257		2,219	2,219	
			330	2,810	16,810	23	393	393		
			20		111	6,311		850	850	
						9,493		1,253	1,253	
				494	390	4,953		405	405	
			1,606	21,180	9,916	72	35,022	25,004		
1,000	192	4,900	907	2,425	82,371	1,705	3,821	5,580		
			302	352	4,077		1,156	2,156		
				108	4,043		188	188		
			22	710	76		2,254	2,254		
					60	6,709	5,668	5,668		
4,000	192	4,900	1,000	2,901	1,05,804	1,785	14,067	15,852		
			80	707	21	0,162		2,258	2,318	
			14	106		4,460		5,209	5,300	
			02	867	21	13,051	00	7,510	7,576	
					181	5,533		2,281	2,281	
				238	33,800		505	505		
			800	2,263	0,016		1,135	1,140		
				272	0,290		4,160	4,160		
				26	3,896		1,491	1,491		
				08	1,901		3,253	3,253		
				20	2,081		1,901	1,901		
4,000	192	4,900	1,000	2,265	902	57,148	5	11,665	11,671	
			3,015	25,820	80,420	5,74,272	2,012	60,312	67,324	
			11,425	1,233	1,30,093	5,50,566	22,012	32,151	54,163	
					1,309	22,171		1,207	1,707	
			702	200	298	26,131	1,450	1,84	1,013	
				120	104	0,520		137	137	
					68	5,016		701	701	
			280		353	5,695		2,707	2,707	
					441	5,562		8,405	8,405	
					171	14,430		1,768	1,768	
			104		408	19,361		2,508	2,508	
					2,156	14,940		4,900	4,900	
					1,963	11,740		2,647	2,647	
					390	0,749		357	357	
					95	2,154	2,002	625	1,030	
					814	5,410		65	65	
					129	4,505		481	481	
			12,001	1,605	1,28,055	7,24,085	31,466	57,798	82,173	
					1,400	26,313		950	950	
					1,022	20,528		6,827	6,827	
			1,143		228	0,027		905	905	
					46	4,308		655	655	
					226	6,307		1,746	1,746	
					145	4,000		1,150	1,150	
					177	4,997		71	71	
						2,508		1,821	1,821	
					2,674	75,100		13,275	13,275	
					24	11,003	3,336	915	4,140	
					191	4,185		1,208	1,208	
					50	2,933		401	401	
					80	18,761	3,336	2,424	5,738	
					175	131		3,070	3,070	
					18	1,901		50	50	
					119	1,908		105	105	
					1,025	74	4,953	828	828	
					339	12,401		3,160	3,160	
					1,503	3,840		4,261	4,261	
					20	53,077		19,708	19,708	
					109	83		713	713	
					61	6,953		831	831	
					1,001	80,761		27,708	27,708	
					7,268	1,25,223	0,08,807	27,719	1,04,275	
			12,001	7,268	1,25,223	0,08,807	27,719	1,04,275	1,02,073	

FORM NO. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7	8	9		
NAME OF DISTRICT	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.		Registration of births and deaths.	Buildings and other works (municipal houses, latrines, &c.)
					Office establishment, inspection, Honorary Magistrate's establishment, &c.	Collection of municipal taxes including octroi (establishment, salaries, &c.) and other taxes on houses, shops, &c. (including repairs to outposts, &c.)	Police (establishment, purchase of arms, ammunition, &c.)	Lighting (establishment, purchase of lamps, oil, &c.)		
RAJSHAHY DIVISION.										
Rajshahy	60	Rampore Boudhah...	2,042	21,350	1,053	1,673	75	408	150	70
	61	Nature ...	2,028	10,027	477	675	...	302	121	...
		Total ...	5,070	31,377	1,531	2,348	75	800	271	70
Dinajpore...	62	Dinajpore ...	5,770	18,512	780	681	...	...	...	4,500
Rangpore ...	63	Rangpore ...	3,281	12,346	628	683	...	648	...	117
Bogra ...	64	Bogra ...	1,854	9,786	3,008	544	51	420	...	120
	65	Shahpore ...	251	9,311	583	233	...	200	...	...
		Total ...	2,105	19,097	3,591	777	51	620	...	120
Pabna ...	66	Pabna ...	3,004	11,100	214	1,098	81	...	...	2,253
	67	Scrangim ...	1,523	11,504	727	678	...	302	...	...
		Total ...	4,527	22,604	941	1,776	81	382	...	2,253
Dharping ...	68	Dharping ...	3,231	11,100	17,836	2,710	...	1,042	17	12,408
	69	Karung ...	2,590	5,928	206	805	...	...	...	127
		Total ...	5,821	17,028	18,042	3,515	...	1,042	17	15,188
Jalpaiguri ...	70	Jalpaiguri ...	1,692	6,011	459	179	...	236	...	...
		Divisional Total ...	36,315	2,11,321	28,008	6,590	207	5,047	17	29,345
DACCA DIVISION.										
Dacca ...	71	Dacca ...	20,021	1,33,180	6,294	6,770	310	2,701	...	...
	72	Narainpore ...	4,792	29,054	616	977	...	2,273	100	2,402
		Total ...	24,813	1,62,234	6,910	7,747	310	4,974	120	2,402
Farrukabad ...	73	Farrukabad ...	4,739	5,993	512	628	...	394	...	1,200
	74	Gondia ...	780	4,148	102	359	...	296	...	...
	75	Madaripur ...	761	7,664	251	382	...	...	...	...
		Total ...	6,280	17,805	865	1,369	...	690	...	1,200
Backerguchi ...	76	Barisal ...	4,634	16,422	288	735	...	651	...	321
	77	Nalchiti ...	2,008	1,794	37	261	...	225	...	...
	78	Jhalokati ...	67	1,579	36	357	...	383	...	70
	79	Pirojpur ...	...	1,405	...	275	...	191	...	...
	Total ...	6,713	21,601	361	1,378	...	1,350	...	390	...
Mymensingh ...	80	Nasirabad ...	13,411	10,454	607	1,104	...	...	...	90
	81	Muktagachia ...	2,518	3,656	433	274	...	...	...	61
	82	Jamunapara ...	2,121	5,694	61	798	...	...	...	6
	83	Sherpore ...	2,281	4,303	165	792	...	273	...	88
	84	Keshoreganj ...	711	409	405	491	...	...	...	...
	85	Barpore ...	216	1,554	...	304	...	...	...	...
	Total ...	21,858	35,060	1,691	3,782	...	973	...	130	1,108
		Divisional Total ...	64,840	2,30,612	6,927	14,360	310	8,149	354	6,240
CHITTAGONG DIVISION.										
Chittagong ...	86	Chittagong Town ...	1,579	30,343	981	1,474	...	48	...	602
	87	Cox's Bazar ...	...	2,018	206	632	...	...	...	63
		Total ...	2,040	32,361	1,187	2,106	...	48	...	665
Tipperah ...	88	Comilla ...	5,208	22,544	716	383	...	48	...	268
	89	Brahmanbaria ...	2,555	5,954	631	184	20	...	...	9
		Total ...	7,763	28,498	1,347	567	...	48	...	277
Nonkholy ...	90	Nonkholy ...	2,081	4,390	651	490	...	...	...	206
		Divisional Total ...	11,944	65,493	5,045	2,702	38	96	...	900
PAYNA DIVISION.										
Pahna ...	91	Pahna ...	5,060	1,07,600	14,370	7,804	...	5,680	...	...
	92	Bah ...	3,716	5,832	604	309	...	...	...	...
	93	Bah ...	3,390	14,000	953	656	...	909	...	70
		Total ...	12,166	1,27,432	16,927	8,769	...	6,599	...	70
Gya ...	94	Gya ...	5,340	68,460	8,442	2,043	...	6,100	...	106
	95	Tokrai ...	...	...	...	...	...	...	...	...
	96	Laudanagar ...	...	...	...	...	...	...	...	...
		Total ...	5,340	68,460	8,442	2,043	...	6,100	...	106	20,700

Municipalities in Bengal during the year 1885-86.

8										10
PUBLIC HEALTH.										REMARKS.
c	d	e	f	g	h	i			j	
Repairs (to market, dispensary, &c.)	Maintenance of medical institutions, dispensary, purchase of medicines, &c.	Vaccination (establishment).	Water-works (establishment, repairs).	Road watering (establishment, purchase of water-carts, repairs, &c.).	Road cleaning (establishment, purchase and repair, of dust-carts, &c.).	Conservancy.			Drainage works (establishment, repairs).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	2,070 47	130	1,331	895 391	904 376	3,770 483	.....	.....	1,230 099	
.....	2,101	100	1,331	1,373	1,480	4,293	.....	.....	1,308	
60	1,561	50	.....	865	1,512	3,394	.....	.....	1,061	
..	3,045	168	..	.....	.....	425	1,272	.....	873	
..	1,469 450	24 29	5	254 38	40	644 412	338	.....	137 13	
..	1,010	51	5	273	40	1,055	138	.....	170	
60	1,202 2,022	83 43	803 1,054	102 24	.....	1,354 1,079	.....	.....	331 27	
61	5,061	128	1,047	168	..	2,433	.....	.....	611	
4,006 108	2,017 8,5	100	2,474 190	.....	6,414 1,516	12,869 1,516	.....	.....	5,069	
4,794	2,305	160	3,444	.....	6,415	14,183	..	.....	5,049	
208	1,080	20	..	.....	417	754	..	.....	..
3,033	17,358	773	6,637	2,325	10,392	27,130	738	.....	10,216	
..	10,706 25	530 41	10,147	2,387 578	10,463	40,803 11,195	..	.....	5,243 1,068	
..	2,141	593	15,117	2,705	10,482	82,048	.....	.....	7,241 0	
200	1,112 2915 61	30	1,240 370 210	.....	386	1,780 1,644 1,600	..	.....	170 5 8 1 0	
500	1,300	20	1,980	..	180	4,317	.....	..	148 6	
236	4,237	51	..	10	090 215 147 185	4,080	.....	.....	851 1 0 16 25	
230	4,372	14	80	16	1,310	4,080	..	.....	911 0	
2,208	2,041	..	..	294	..	2,428 300 368 99	..	.....	5 0 0 0	
16	1,083 811 527	..	606 200 315	61 301	397	.....	..	.....	67 130 94	
60	..	..	1,223	460	307	3,723	..	.....	219 0	
2,774	5,368	..	..	..	..	..	..	.....	8,584 16	
3,130	32,000	607	18,300	3,372	21,374	63,077	..	.....	..
..	4,147 560	87	132	456	..	6,080 307	..	.....	8 7	
..	4,807	87	332	455	..	6,367	..	.....	15	
190	4,310 610	70 47	40 161	412 2	..	7,072 632	..	.....	704 278 0	
190	4,923	117	1,008	444	..	7,064	..	.....	963 0	
..	1,350	51	75	113	128	476	..	.....	201 0	
190	10,422	335	1,215	982	125	14,741	.....	.....	1,272 7	
114 74 500 746	11,135 1,110 2,130 15,118	748 50 60	.....	4,033 53	..	31,243 760 2,570	.....	.....	27 203 30	
964	4,010	100	..	4,965	910	84,671	..	.....	230 8	
..	..	..	..	5,005	..	15,467	..	.....	416 0	
964	4,010	100	..	3,003	..	16,467	..	.....	416 0	

FORM NO. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7	8	9	10	11	
NAME OF DISTRICT	Serial number of Municipality.	NAME OF MUNICIPALITY.	PUBLIC HEALTH—contd.		PUBLIC INSTRUCTION.	PUBLIC CONVENIENCE.					Contribution to local or provincial funds.
			Markets and slaughter-houses (reconstruction, sanitary, &c.).	Public works (sanitation, drainage, purchase of land, repair of bridges, &c.).		Public Works.				Other charges (rentals, &c.).	
						Contributions to schools.	Establishment.	Construction and maintenance of roads.	Other (new) works.			Other repairs.	Survey of land.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RAJSHAHY DIVISION.	60	Baranpur Baulah...	145	200	720	3,877	...	41	...	627	174
	61	Nairow	...	4,076	263	1,176	...	54	...	162	100
		Total	145	4,276	983	5,053	...	95	...	789	274
	62	Dumapore	...	750	703	8,308	...	287	...	57	195
	63	Kungpore	...	...	...	677	...	18	...	45	120
	64	Bogra	...	190	610	1,006	...	406	...	245	120
	65	Shorepore	...	276	...	618	...	74	...	187	...
		Total	...	466	610	2,613	...	485	...	432	...
	66	Pabna	...	200	418	2,153	...	...	...	290	111
	67	Serajganj	...	355	...	8,797	...	...	...	290	108
	Total	...	555	418	8,850	...	...	...	580	219	
Darjeeling	68	Darjeeling	190	600	15,440	...	...	...	106	976	...
	69	Kurseong	...	...	...	...	...	...	...	...	...
		Total	190	600	15,440	...	...	...	106	976	...
Jalpaiguri	70	Jalpaiguri	...	80	...	...	...	...	116	70	
	Divisional Total	...	925	6,738	9,015	33,524	104	835	...	2,822	1,876
DACCA DIVISION.											
Dacca	71	Dacca	362	516	600	4,200	16,220	1,510	...	205	1,600
	72	Sarajganj	...	...	2,094	...	4,401	660	...	...	700
		Total	362	516	2,694	4,200	10,621	2,170	...	205	2,300
Farrukh	73	Farrukh	...	96	...	1,945	...	...	...	8	98
	74	Chandpur	...	385	...	...	...	...	...	...	...
	75	Madani	...	5,249	...	860	...	...	...	...	...
	Total	...	5,630	...	2,805	...	...	...	8	270	
Rajshahi	76	Rajshahi	...	120	360	2,778	...	381	...	70	...
	77	Nalchandi	...	112	...	416	...	...	...	...	...
	78	Pandua	...	300	...	720	...	...	...	...	...
		Total	...	512	360	3,914	...	...	...	170	...
Mymensingh	80	Nadim	...	660	830	1,978	...	...	...	100	...
	81	Waknigra	...	650	...	...	...	...	...	...	...
	82	Jamail	...	377	...	3,364	...	...	...	110	...
	83	Shorepore	...	310	141	2,364	...	...	...	310	...
	84	Kashimara	...	115	...	805	...	...	...	...	...
	85	Bazirpore	...	80	...	282	...	...	...	...	...
		Total	115	3,111	976	9,331	...	...	...	770	...
		Divisional Total	362	671	10,604	5,692	34,556	2,311	212	303	366
CHITTAGONG DIVISION.											
Chittagong	86	Chittagong Town	...	4,410	1,812	8,497	...	...	...	378	...
	87	Cox's Bazar	...	360	...	258	...	...	...	71	...
		Total	...	4,770	1,812	8,755	...	...	...	449	...
Tipperah	88	Comilla	...	30	418	4,433	1,451	...	...	160	141
	89	Haimunghera	...	...	...	...	...	...	...	...	...
		Total	...	30	418	4,433	1,451	...	...	160	141
Kochuboli	90	Kochuboli	...	60	...	697	...	...	...	...	...
		Divisional Total	...	30	5,096	1,851	13,662	1,441	460	661	141
PATNA DIVISION.											
Patna	91	Patna	...	785	1,802	...	22,641	...	...	1,905	1,307
	92	Bah	...	...	331	...	1,410	...	...	201	60
	93	Bahar	...	...	1,236	...	3,678	...	...	454	...
		Total	...	785	3,369	...	27,647	...	...	2,560	1,367
Gya	94	Gya	...	...	2,430	...	7,106	...	...	1,111	...
	95	Thana	...	...	...	...	...	...	...	...	...
	96	Bandanagar	...	...	...	...	...	...	...	...	...
		Total	...	...	2,430	...	7,106	...	...	1,111	...

12					13		14		15		16	
DEBT.					BALANCE at CLOSE of YEAR.							REMARKS.
Loans, installments paid during the year.	Interest.		Deposits retained, attached, contractors, &c.)	Advances (on account of departmental works, &c.)	Miscellaneous.	Total expenditure.	Deposits.	Actual municipal balance.	Total.			
	On account of last year.	On account of current year.										
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
1,997					1,997	18,518		3,877	3,877			
510					510	11,460		2,935	2,935			
					1,410	50,076		6,572	6,572			
					241	22,297		5,045	5,045			
			42	590	212	9,704		6,096	6,096			
					245	8,974		1,716	1,716			
					739	8,366		619	619			
					661	15,810		2,313	2,313			
			90	270	124	11,068		1,196	1,196			
					844	1,708		1,119	1,119			
			10	250	472	23,391		2,305	2,305			
4,323				680	1,296	97,000		17,092	17,092			
					67	8,130		6,064	6,064			
1,325				686	1,062	1,02,730		23,060	23,060			
					3,123	6,728		1,676	1,676			
4,321			131	1,725	8,229	2,09,110		47,324	47,324			
					5,974	1,60,703	30	11,418	11,448			
					978	20,194		4,282	4,282			
					6,949	1,79,929	20	15,709	15,730			
				100	61	8,825	150	1,810	1,790			
				50	27	3,277	8	1,380	1,380			
					7	7,035		1,200	1,200			
				150	94	10,417	158	5,848	4,444			
					524	16,690		4,781	4,701			
					39	1,102		2,696	2,560			
					61	1,519		127	127			
					25	1,465		8	8			
					677	21,114		7,400	7,400			
			4,150		813	23,092	834	4,739	5,673			
					1	2,517		3,653	3,653			
					212	7,160		809	690			
			185		42	6,720		1,908	1,908			
					11	4,313		694	694			
					41	1,710		40	40			
			8,130	186	1,122	43,740	834	11,693	12,506			
			8,130	516	8,802	2,01,237	1,022	20,142	40,194			
4,500		220		200	1,207	29,644		2,679	2,678			
					62	2,196		257	227			
4,500		220		200	1,263	31,840		2,935	2,935			
					658	10,329	648	7,831	8,753			
					130	6,143		8,502	8,502			
					601	25,772	645	9,567	10,400			
						4,163		3,309	3,309			
4,500		220		200	1,228	31,774	642	10,111	15,677			
			1,632	1,893	1,946	1,10,330	203	843	1,150			
						6,754		2,914	2,914			
					1,181	847		1,463	1,363			
			1,062	3,074	2,793	1,33,748	213	5,380	6,818			
			50	175	864	70,271		3,629	3,829			
			60	175	864	70,271		3,629	3,829			

FORM No. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7	8	9			
NAME OF DISTRICT.	SERIAL NUMBER OF MUNICIPALITY.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT. Office establishment, Janitor, Mess, Honorary Magistrate's establishment, &c.	Collection of municipal taxes including octroi establishment, purchase of accounts, &c., repair to out-posts, &c.).	Fire establishment, including purchase of fire engine, &c.).	Lighting (establishment, purchase of lamps, oil, &c.).	Police (establishment, purchase of clothing, latrines, &c., repair to outposts, &c.).	Registration of births and deaths.	Buildings and other works (including repairs to houses, latrines, &c.).
PATNA DIVISION—continued.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Muzaffarpore	07	Arrah ...	8,320	16,612	1,404	536	1,397	184	.....	21	505
	08	Buxar ...	100	6,310	398	.....	467	.....	.....	.....	.....
	09	Domrion ...	1,567	6,408	284	820	1,012	.....	.....	70	.....
	100	Roseraam ...	68	12,087	613	300	321	.....	.....	.....	185
	101	Sitabganj ...	2,368	2,014	512	355	.....	.....	.....	.....	.....
	102	Jagdispur ...	686	1,961	200	355	.....	.....	.....	.....	.....
		Total	7,014	48,954	3,380	2,066	3,401	.....	.....	100	670
Muzaffarpore	103	Muzaffarpore ...	4,322	30,896	4,774	918	1,130	.....	.....	.....	661
	104	Patna ...	679	6,513	404	707	734	.....	.....	.....	.....
	105	Lahouga ...	210	3,121	265	297	297	.....	.....	.....	.....
	106	Siwan ...	1,857	6,016	143	346	.....	.....	.....	.....	155
		Total	6,727	45,147	6,030	1,960	2,130	.....	.....	86	816
Muzaffarpore	107	Darbhanga ...	6,361	24,002	1,501	1,704	1,063	.....	.....	218	88
	108	Barh ...	1,467	4,077	641	620	179	.....	.....	.....	100
	109	Madhubani ...	1,585	8,064	643	308	.....	.....	.....	.....	402
		Total	9,413	36,143	2,885	2,632	1,462	.....	.....	216	600
Muzaffarpore	110	Chhapra ...	7,013	35,442	1,113	815	1,076	.....	.....	30	.....
	111	Revdianga ...	4,036	10,414	704	554	724	.....	.....	22	150
	112	Buxar ...	894	6,298	408	661	.....	.....	.....	.....	.....
		Total	12,003	52,154	2,225	1,923	1,820	.....	.....	52	150
Muzaffarpore	113	Motibari ...	4,955	11,707	108	601	.....	.....	.....	07	.....
	114	Beitah ...	1,521	9,407	453	624	.....	.....	.....	21	80
		Total	6,476	21,114	621	1,225	.....	.....	.....	28	80
		Divisional Total	20,358	4,01,400	36,146	21,338	21,339	.....	.....	600	28,104
BAGLPORE DIVISION.											
Bagalpoore	115	Moncher ...	2,820	37,712	2,001	1,731	.....	856	.....	217	541
	116	Jamulpore ...	711	10,554	1,310	274	.....	.....	.....	183	1,726
		Total	3,531	48,266	3,311	2,005	.....	856	.....	400	2,967
Bagalpoore	117	Hingulpore ...	4,030	57,412	2,113	3,254	.....	493	.....	23	1,179
	118	Chaugach ...	5,131	4,270	544	276	.....	204	.....	34	533
		Total	9,161	61,682	2,657	3,530	.....	749	.....	57	1,712
Bagalpoore	119	Purneah ...	6,231	31,797	1,095	1,018	.....	510	.....	.....	43
	120	English Bazar ...	437	9,002	636	428	.....	.....	.....	.....	221
	121	O'd Maddah ...	760	3,194	272	297	.....	.....	.....	.....	.....
		Total	7,428	43,993	1,903	1,743	.....	.....	.....	.....	221
Bagalpoore	122	Droghda ...	5,794	4,504	114	600	.....	124	.....	11	342
	123	Shahjahanpur ...	2,031	6,493	802	705	.....	340	.....	.....	.....
		Total	7,825	10,997	1,916	1,307	.....	464	.....	11	342
		Divisional Total	20,990	1,05,944	9,067	8,407	.....	3,109	.....	605	4,355
CHITRA DIVISION.											
Chitragarh	124	Chitragarh including ...	8,618	30,300	1,944	2,308	.....	3,170	.....	215	385
	125	Chitragarh ...	549	5,060	147	895	.....	.....	.....	.....	706
	126	Chitragarh ...	390	2,573	90	516	.....	.....	.....	.....	16
		Total	9,557	44,130	2,181	4,001	.....	3,179	.....	215	1,107
Chitragarh	127	Poorer ...	540	21,720	1,088	1,184	.....	1,612	.....	.....	400
	128	Balson ...	2,003	10,821	631	1,281	.....	376	.....	118	408
		Divisional Total	11,949	76,882	3,499	6,470	.....	5,107	.....	333	2,071
CHITRA NAGPORE DIVISION.											
Chitragarh	129	Hazribagh ...	583	8,102	386	1,003	.....	88	.....	42	884
	130	Chittora ...	1,064	5,077	361	402	.....	.....	.....	.....	23
		Total	1,647	13,229	747	1,405	.....	88	.....	42	909
Chitragarh	131	Ranchee ...	1,802	10,020	596	668	.....	623	.....	.....	82
	132	Purnia ...	3,771	9,078	1,140	813	43	.....	.....	22	1,278
	133	Chhapra ...	761	5,316	291	282	.....	.....	.....	.....	100
		Divisional Total	8,991	38,461	2,724	2,832	43	43	43	64	2,415
		GRAND TOTAL	4,38,600	26,32,864	1,77,078	1,20,346	37,500	1,31,065	82,300	6,431	68,357

Municipalities in Bengal during the year 1885-86.

PUBLIC HEALTH.										
c	d	e	f	g	h	i			j	k
						Conservancy.				
Repairs (to water, drainage, &c.).	Maintenance of medical institutions (dispensary purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road-watering (establishment, purchase of water-carts, repairs, &c.).	Road-cleaning (establishment, purchase of dust-bins, &c.).	Establishment, purchase of carts, horses, for carrying refuse, &c.	Refunds, &c. of fines or over-assessments.	Remissions of cess.	Drainage works (establishment, repairs).	REVENUE.
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	
230	3,002	180	.....	307	6,842	.....	.....	.....	.....	.....
231	924	30	.....	73	.....	1,108	.....	.....	.....	.....
232	2,108	40	.....	188	.....	1,715	.....	.....	.....	.....
.....	646	130	.....	188	.....	2,014	.....	.....	.....	.....
.....	630	60	74	.....	254	27	.....	.....	.....	.....
.....
240	7,476	400	74	774	7,475	6,168	.....	.....	.....	880
254	4,112	85	.....	5,317	.....	5,310	.....	.....	.....	.....
259	1,239	55	.....	85	.....	527	.....	.....	.....	.....
37	.....	45	.....	.....	.....	546	.....	.....	.....	.....
116	1,117	40	.....	.....	15	148	.....	.....	.....	12
.....
694	6,467	107	.....	5,408	.....	6,558	.....	.....	.....	12
189	1,076	195	.....	1,090	711	4,079	.....	.....	.....	977
60	880	54	.....	46	.....	285	.....	.....	.....	.....
161	2,507	88	.....	106	72	1,357	.....	.....	.....	12
.....
410	5,153	311	.....	1,831	783	7,031	.....	.....	.....	692
.....
470	4,723	420	.....	1,054	546	7,334	.....	.....	.....	144
.....	1,575	190	108	841	.....	1,010	.....	.....	.....	392
.....	743	100	.....	.....	.....	164	.....	.....	.....	.....
.....
479	6,824	700	108	1,465	440	9,899	.....	.....	.....	430
1,620	2,438	60	.....	109	.....	1,425	.....	.....	.....	897
.....	3,080	76	.....	.....	948	96	.....	.....	.....	634
.....
7,001	6,714	130	.....	109	942	1,021	.....	.....	.....	1,607
.....
4,348	61,461	2,771	272	14,076	10,003	86,427	.....	.....	.....	4,096
.....
.....
.....	6,117	374	121	.....	2,834	6,187	.....	.....	.....	430
174	101	268	.....	251	1,903	2,947	.....	.....	.....	.....
.....
176	6,907	848	151	261	4,728	9,104	.....	.....	.....	430
1,078	3,702	231	20,631	283	.....	14,014	.....	.....	.....	63
54	608	60	.....	100	180	256	.....	.....	.....	.....
.....
1,727	4,307	290	20,631	485	180	14,810	.....	.....	.....	63
.....
464	1,402	142	20	.....	1,300	368	.....	.....	.....	1,303
81	1,176	98	.....	.....	.....	1,110	.....	.....	.....	728
.....	754	46	117	.....	.....	543	.....	.....	.....	257
.....
61	1,080	143	117	.....	.....	1,462	.....	.....	.....	946
.....
40	1,067	60	.....	180	.....	1,391	.....	.....	.....	348
167	85	203	160	86	.....	2,780	.....	.....	.....	600
.....
307	1,712	818	160	239	.....	4,161	.....	.....	.....	1,048
.....
5,307	14,868	1,476	50,039	978	6,564	29,423	.....	.....	.....	3,919
.....
.....
380	1,100	620	51	1,352	2,377	5,506	88	.....	.....	3,174
190	694	1	28	.....	.....	261	.....	.....	.....	90
107	413	.....	28	.....	.....	617	38	.....	.....	38
.....
780	2,107	636	104	1,263	3,477	6,174	70	.....	.....	6,301
.....
.....	5,227	62	11	.....	.....	7,708	.....	.....	.....	258
.....
.....	500	99	.....	.....	.....	3,916	.....	.....	.....	300
.....
788	4,024	791	116	1,222	3,377	14,094	70	.....	.....	5,809
.....
.....
.....	1,684	86	23	.....	.....	2,443	15	.....	.....	796
.....	781	60	.....	.....	780	554	.....	.....	.....	206
.....
.....	2,303	186	28	.....	.....	700	3,027	13	.....	606
.....
881	1,100	60	.....	.....	.....	613	1,167	146	.....	70
.....
900	1,787	190	.....	.....	.....	1,780	.....	.....	.....	306
.....
.....	468	18	.....	.....	808	.....	.....	.....	.....	.....
.....
1,261	5,608	854	28	.....	8,071	7,920	160	.....	.....	1,371
.....
23,109	3,00,346	15,265	66,043	67,333	1,11,295	6,35,661	673	.....	.....	64,306

Form No. II—Statement showing the expenditure of the

			8	9	10										11
			PUBLIC HEALTH—contd.		PUBLIC INSTRUCTION.		PUBLIC CONVENIENCE.								Contribution to local or provincial funds.
			Other measures.		Contributions to schools.	Public Works.									
			Markets and slaughter-houses (including municipal contingents).	Public gardens (including public parks, playgrounds, etc.).		Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.	Other charges (printing, rewards, &c.).				
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.													
PATNA DIVISION—continued.															
ahmednagar	97	Arrah ...	48	350	180	4,333	338	1,207	100						
	98	Buxar ...		105	180			1,301	19						
	99	Baran ...		9,000	108	584			515						
	100	Baran ...		250		330			44						
	101	Baran ...	48	2,765	525	5,331	338	3,841	756						
barrackpore	102	Jalpaiguri ...	43	2,358	705	9,535	37	1,850	223						
	103	Malda ...		144	145	913	32	311	176						
	104	Malda ...			8	1,991			46						
	105	Malda ...	43	2,358	954	942	40	1,170	523						
	106	Malda ...	308	43	1,320	922	7,407	80	1,118	785					
barrackpore	107	Dumka ...	87	43	305	300	2,000		253	91					
	108	Dumka ...	205	95	2,377	1,232	9,308	80	1,438	231					
	109	Dumka ...			1,005		1,079	544	212	15					
	110	Dumka ...			2,417		570	5	106						
	111	Dumka ...			585		370		115						
barrackpore	112	Choprah ...			4,008		1,949	6	1,100	602	1				
	113	Bewari ...			85		5,174		512						
	114	Bewari ...			223	420	1,157		221						
	115	Matihani ...			520	420	4,631		903						
	116	Matihani ...	435	3,510	10,473	3,115	89,830	308	6,941	8,011	1,079				
Divisional Total															
BARRACKPORE DIVISION.															
barrackpore	117	Monohar ...	183	994	2,554	2,206	6,527	331	842	1,040					
	118	Monohar ...	98	785	1,885	1,885	12,880	608	475						
	119	Monohar ...			240		145	781	191						
	120	Monohar ...	90	785	1,885	1,885	12,880	608	475						
	121	Monohar ...			30	2,005	9,800		70	191					
barrackpore	122	Purnea ...	45	1,200	237	1,742		27	286						
	123	Purnea ...	45	1,200	237	1,742		27	286						
	124	Purnea ...			188		512	128	60						
	125	Purnea ...			45		1,500	128	214						
	126	Purnea ...	324	1,723	6,763	4,605	36,967	1,116	2,188	1,237					
Divisional Total															
BARRACKPORE DIVISION.															
barrackpore	127	Outback including ...	100	131	2,063	2,140	8,021	764	136	781	2,828				
	128	Outback including ...			49	120	350		340						
	129	Outback including ...			358	300	3,045		144						
	130	Outback including ...	100	700	8,421	2,900	11,005	764	136	1,040					
	131	Outback including ...													
barrackpore	132	Purnea ...	100	700	8,421	2,900	11,005	764	136	1,040					
	133	Purnea ...													
	134	Purnea ...													
	135	Purnea ...													
	136	Purnea ...													
Divisional Total															
BARRACKPORE DIVISION.															
barrackpore	137	Hamirpur ...	673	45	710	275	1,012		340	82					
	138	Hamirpur ...													
	139	Hamirpur ...	602		430	278	3,406		274						
	140	Hamirpur ...			150		1,104		218						
	141	Hamirpur ...			30		507								
barrackpore	142	Purulia ...	1,432	45	1,305	456	8,550		778	82					
	143	Purulia ...													
	144	Purulia ...													
	145	Purulia ...													
	146	Purulia ...													
Divisional Total			3,705	7,305	1,01,612	60,942	4,80,000	24,301	19,378	50,235	9,858				
GRAND TOTAL															

Municipalities in Bengal during the year 1885-86.

1					5	14	15			16
DEBT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.			REMARKS.
Loans, instalments paid during the year.	Interest		Deposits (including attached certificates, &c.)	Advances (on account of departmental works, &c.)			Deposits.	Actual municipal balance.	Total.	
	On account of last year.	On account of current year.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1,014					1,014	18,000	9,906	2,320		
73					73	6,503	18	18		
50					50	8,606	1,178	1,178		
						11,250	8,819	8,819		
						260	2,718	2,304		
						23	1,054	808		
					50	1,602	47,990	8,969	8,969	
					1,602	34,780	461	461		
					8	6,759	363	363		
					84	3,046	342	342		
					87	4,311	1,832	1,832		
					1,901	45,629	5,644	5,644		
					183	27,135	5,318	5,318		
					86	5,061	503	503		
					46	8,571	1,688	1,688		
					70	254	40,667	5,460	5,460	
					8,050	31,655	10,440	10,440		
					173	11,592	586	586		
					342	4,338	2,854	2,854		
					1,648	10,167	47,235	14,255	17,382	
					3,830	277	16,112	1,300	1,300	
					76	10,469	1,350	1,350		
					3,336	863	25,171	2,000	2,000	
					1,705	8,547	4,137 1/2	3,543	46,599	
					967	35,470	5,071	5,071		
					1,042	15,754	511	511		
					2,060	61,224	5,095	5,095		
					100	7,046	147	84,457	8,934	
					140	4,479	100	3,028	5,128	
					100	7,046	281	69,716	2,612	
					3,477	670	24,647	3,371	3,371	
					80	214	8,519	160	929	
						109	2,064	99	1,207	
					80	314	11,177	90	2,242	
					46	5,225		5,069	5,069	
					90	7,337		1,337	1,337	
					136	12,452		6,297	6,297	
					100	10,033	5,463	24,539	24,539	
					1,317	30,239	7,579	7,579		
					236	5,717	254	754		
					114	3,171	95	95		
					1,667	45,132	8,438	8,438		
					478	18,203	10	3,464	3,876	
					464	10,261	2,650	2,650		
					2,610	75,080	10	14,944	14,944	
					100	8,990	56	56		
					100	8,213	944	944		
					100	13,363	1,009	1,009		
					630	11,068	620	1,120		
					100	10,328	2,623	2,623		
					2,213	4,773	1,266	1,266		
					100	3,176	40,084	5,354	5,354	
14,940	192	9,301	20,190	84,629	2,01,080	57,30,679	35,626	3,60,140	8,10,075	

REPORT

OF

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1887-88.

Calcutta:
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REPORT

ON

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1887-88.

No. *M* $\frac{R}{54}$ 1.

FROM H. J. S. COTTON, Esq.,
Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT.

Calcutta, { *dated the 4th December*
issued the *December* } 1888.

MUNICIPAL DEPARTMENT.
MUNICIPAL.

SIR,

I AM directed to submit, for the information of His Excellency the Governor-General in Council, the following report on Municipal Taxation and Expenditure in the Lower Provinces of Bengal for the year 1887-88, together with classified statements, showing the income and expenditure of the municipalities during that year, prepared in accordance with the instructions contained in the orders of the Government of India, in the Home Department, No. 2—103—14A, dated the 27th July 1882.

THE CALCUTTA MUNICIPALITY.

2. The report on the working of the Calcutta Municipality has been submitted separately with the review of His Honour the Lieutenant-Governor thereon. The present report deals only with the working of municipalities in the interior of the province.

WORKING OF THE MUNICIPAL ACT, III (B.C.) OF 1884.

3. During the year 1887-88 no changes were made in the law which regulates the working of municipalities.

4. *Number of Municipalities.*—The total number of municipalities at the close of the year was 141, against 138 in the preceding year. The towns of Tangail, in the district of Mymensingh; Dinapore Nizamut and Khagoul, in the district of Patna; and Kissengunge, in the Furruckabad district, were constituted municipalities, the first three with effect from 1st July and the last from 1st April 1887. The municipality of Goalundo, in the district of Furruckpore, was abolished in September 1887 owing to the destruction of a portion of the town by the encroachment of the river Padma, which necessitated the removal of the railway terminus and the sub-divisional head-quarters to Rajbari, a village in the neighbourhood. The question of the withdrawal of the town of Assensole

from the operation of the Act, which has formed the subject of a prolonged correspondence with the East Indian Railway Company, was settled during the year. It has been decided to abolish the municipality as soon as the sanction of the Government of India has been obtained to the provision of certain sanitary requirements of the town at the cost of the Company. The statement in Appendix A shows the date of establishment of each municipality in the province, the population within municipal limits, and the actual number of rate-payers in each. The average ratio of the number of rate-payers to the whole population in the municipalities for which complete figures are given, was 18·07 per cent. against 17·92 in the previous year.

5. *Elective System.*—The system under which two-thirds of the total number of Commissioners fixed for each municipality are elected was in force in all the municipalities except those named below, of which eleven have been established since the introduction of the Act in August 1884 :—

1. Assensola.	10. Debhatta.	19. Lalgunge.
2. Bettiah.	11. Hazaribagh.	20. Nalchitty.
3. Chanduria.	12. Jajpur.	21. Netrokona.
4. Chogda.	13. Jamui.	22. Perozepore.
5. Chyebassa.	14. Jehanabad.	23. Roserah.
6. Colgong.	15. Jhalokati.	24. Sitamarhi.
7. Cox's Bazar.	16. Julpigoree.	25. Sonamukhi.
8. Darjeeling.	17. Kendrapara.	26. Tikari.
9. Daudnugger.	18. Khoolna.	

Since the close of the year the Hazaribagh Municipality has been withdrawn from the first schedule of the Act, and the elective system is now in force in that town.

6. *Result of Elections held during the year.*—The second general election of Commissioners under Act III (B.C.) of 1884 was held during the year on the expiry of the term of office of those elected in 1884. The table given in Appendix B shows the results of the elections, the number of registered voters in each ward and the number of persons who actually recorded their votes. The figures show a very remarkable improvement over those of the bye-elections held in the previous year. The percentage of actual voters to those entitled to vote was 33·8 against 20·5 in 1886-87. The remarks which have been recorded by Commissioners on the subject show that the results of the present general election are everywhere more encouraging than those of the election of 1884, and that though in a few cases the attitude of the people is still apathetic, in the large majority of instances there has been a real advance in the interest shown in the elections.

Upon this subject the Commissioner of the Presidency Division observes :—

"There are unmistakeable signs of a growing desire among the Hindu population to elect better *representative* men in the proper sense of the word than formerly. The late elections were certainly more numerously attended and more hotly contested than on the last occasion, and there is little doubt but that the members of the new Boards, having been chosen more on their own merits than formerly, will show a better disposition to work together for the common good in a temperate and conciliatory spirit than has hitherto in some instances been the case."

The Commissioner of Rajshahye writes :—

"A good deal of enthusiasm is said to have been exhibited in some places, but it was mainly amongst the educated classes. In the Rampore Beasleah Municipality the lower classes are reported to have shown undeniable signs that they are becoming alive to their rights and privileges, for in one ward they showed their independence by returning a butcher as Municipal Commissioner."

The Commissioner of Patna writes :—

"In almost all the municipalities in which the elective system is in force, interest was displayed by the people in the election of their representatives. In some of the municipalities, notably in Patna and Chupra, the seats were keenly contested."

7. *Appointment of Chairmen of Municipalities falling under the Second Schedule of the Act.*—Under section 23 of the Act, the Chairmen of the municipalities included in its second schedule have to be appointed by the Local Government. The necessity which existed at the time when the Act was passed for a provision of this nature has now to a great extent passed away, and the Lieutenant-Governor is satisfied that so long as the nomination of the Commissioners remains in the hands of Government, the choice of their Chairman is a

privilege which may be experimentally entrusted to nearly all the municipalities which are now included in the second schedule. By a circular, dated the 23rd February 1883, the Commissioners of Divisions were therefore informed that the Lieutenant-Governor would be prepared to appoint, under section 23, any Chairman who might be nominated by the Commissioners of the municipalities included in that schedule, except Patna, Darjeeling, and the Suburbs of Calcutta. The experience which has since been gained has shown that the Municipal Commissioners exercise generally a wise discretion in making their nominations to Government, and that the concession was one which might safely be made.

8. *Constitution of Committees.*—The constitution of the committees of the various municipalities, as they existed at the close of the year 1887-88, is shown, division by division, in the table given below :—

DIVISION.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.
Burdwan	132	231	353	45	308	23	330
Presidency	228	334	560	52	508	33	547
Rajshahye	88	97	185	47	138	33	153
Dacca	110	105	215	29	186	14	201
Chittagong	38	39	77	15	62	6	65
Patna	178	167	345	67	278	39	306
Bhagulpore	70	85	154	28	136	26	188
Orissa	42	36	78	31	47	8	70
Chota Nagpore	45	27	72	18	54	13	60
Total	932	1,111	2,043	332	1,711	194	1,849

The following table shows the percentage of officials and of Europeans to the total number of Commissioners during each of the years 1881-82 to 1887-88 :—

	Officials.	Europeans.
1881-82	26·3	22·9
1882-83	25·3	21·7
1883-84	24·5	21·2
1884-85	18·0	12·1
1885-86	16·1	10·1
1886-87	15·6	9·1
1887-88	16·2	9·4

There was a small increase in the proportions under both heads as compared with the previous year. But the results of the late general elections, compared with those of the first, held during the year 1884-85, show a marked decrease in the proportion of European and of official members to the total strength of the committees.

9. *Meetings of Committees.*—The following table shows the names of municipalities which held more than 20 meetings during the year, together with the average percentage attendance of members at each meeting :—

NAME OF DISTRICT.	NAME OF MUNICIPALITY.	Number of meetings.	Average percentage of attendance.
24-Pergunnahs	Suburbs of Calcutta	31	43·3
Furzedpore	Madaripore	27	80·8
Tipperah	Brahmanbariah	26	67·5
24-Pergunnahs	South Barrackpore	26	61·1
Mymensingh	Kishoregange	26	47·3
Rajshahye	Nattore	25	55·0
Hooghly	Baidyabatty	25	54·1
Khoolna	Satkhira	25	41·6
Nudda	Krishnaghur	24	47·6
Bankura	Bishenpore	22	56·6
Nudda	Santipore	22	54·1
Mymensingh	Jamalpore	22	46·6
Pooree	Pooree	21	46·6
Howrah	Howrah	21	45·0
Bhagulpore	Bhagulpore	21	38·0

The smallest number of meetings held during the year was—

2 in Jugdishpore	with an average attendance of 55.5 per cent. of the members.
4 in Bhabua	" " of 58.8 " "
5 in Sasseram	" " of 40.0 " "
5 in Tangail	" " of 76.0 " "

The last-named municipality, however, came into existence towards the middle of the year; and as regards the others it is explained that the committees had little business to transact. Detailed information on the subject of the meetings held by the various municipalities, with the average attendance at each meeting, is given in Appendix C. The attendance was on the whole satisfactory, as in the previous year.

10. *Municipal Benches.*—The work done by Municipal Commissioners in their capacity of Honorary Magistrates, in disposing of cases of nuisances and breach of conservancy rules, is shown in the table below:—

No.	Municipal Benches.	Number of cases tried.	Number of persons convicted.	Number acquitted.	Number remaining under trial at the end of the year.	Amount of fines imposed.	Amount of fines realised.	REMARKS.
						Rs. A. P.	Rs. A. P.	
1	Arrah	261	214	108	1	318 0 0	318 0 0	
2	Baidyabatty	195	171	24	.....	308 8 0	308 0 0	
3	Bally	219.	204	30	1	137 1 0	137 1 0	
4	Banahalia	73	65	0	.....	22 15 0	22 15 0	
5	Baranagore	44	38	7	1	21 13 0	21 13 0	
6	Bark	104	83	11	.....	250 5 0	150 3 0	
7	Barrapore	114	108	6	4	121 3 0	121 3 0	
8	Burrial	75	80	17	3	34 6 0	34 6 0	
9	Bheragore	18	16	5	.....	16 12 0	16 12 0	
10	Beranpore	266	222	64	4	105 6 0	105 6 0	
11	Biharipore	130	85	88	12	88 10 0	87 1 0	
12	Bhindawasur	92	86	1	8	88 4 0	80 16 0	
13	Burdwan	352	328	21	.....	112 6 0	104 10 0	
14	Chittagong	18	10	6	.....	41 3 0	41 3 0	
15	Chanderkona	58	50	.....	.....	23 4 0	23 4 0	
16	Chupra	215	234	71	.....	141 11 0	141 11 0	
17	Delang	171	121	60	18	187 12 0	187 12 0	
18	Dulia	133	140	19	.....	76 3 0	76 3 0	
19	Dumra	30	30	4	.....	4 10 0	8 10 0	
20	Dacca	250	191	53	9	321 15 0	320 9 0	
21	Dainhat	24	22	4	3	4 16 0	4 16 0	
22	Dandigram	7	4	.....	.....	85 9 0	85 9 0	
23	Darbhanga	550	690	23	.....	256 14 0	256 14 0	
24	Farrukpore	129	119	11	.....	115 1 0	115 1 0	
25	Ghatal	35	30	5	.....	12 11 0	12 11 0	
26	Goverdanga	7	7	.....	.....	11 6 0	11 6 0	
27	Gya	725	632	115	.....	1,582 9 0	1,525 16 0	
28	Hogbly and Chinsurah	393	327	70	3	471 3 0	664 4 0*	
29	Howrah	3,325	2,224	462	7	4,262 11 0	4,317 15 0	
30	Jamshilpore (in Mouzilyr)	58	55	5	.....	560 14 0	378 3 0	
31	Jessore	126	124	70	10	120 0 0	189 8 0	
32	Joybager	25	25	2	.....	46 9 0	24 3 0	
33	Khalna	14	11	3	1	4 8 0	4 8 0	
34	Kolarhandpore	40	47	.....	.....	81 4 0	81 0 0	
35	Kotrung	Not given.	25	2	1	20 15 0	20 15 0	
36	Krishnagore	73	64	30	1	27 10 0	27 10 0	
37	Kudubani	129	220	1	3	120 10 0	228 10 0	
38	Madanpore	282	170	136	.....	230 11 0	307 11 0	
39	Malikpur	53	44	9	.....	50 0 0	50 0 0	
40	Monghyr	108	84	36	6	304 12 0	304 12 0	
41	Moulvibazar	698	504	132	15	145 3 0	340 12 0	
42	Narainpore	116	148	5	.....	29 0 0	300 0 0	
43	Natore	58	56	.....	2	62 0 0(a)	60 0 0(a)	
44	North Barrackpore	258	211	68	8	214 11 5	214 11 5	
45	North Dum-Dum	48	44	3	.....	67 4 0	67 4 0	
46	Nuddon	145	136	14	.....	61 0 0	61 4 0*	
47	Patna	1,618	1,400	147	5	1,961 4 8	1,970 8 8	
48	Purneah .....	.....	.....	.....	.....	.....	.....
49	Rajpore	171	150	21	.....	180 5 0	159 5 0*	
50	Ranaghat	87	85	0	.....	99 0 0	99 0 0	
51	Rashtalgunge	213	194	21	.....	78 2 0	78 2 0	
52	Rerikpore	38	37	1	.....	79 2 0	79 2 0	
53	Rosera	60	46	41	.....	9 14 0	9 14 0	
54	Rashtalgunge	181	136	6	.....	80 0 0	80 0 0	
55	Santipore	168	101	14	.....	72 3 0	72 3 0	
56	Sankhira	4	4	.....	.....	17 0 0	17 0 0	
57	Serampore	80	63	15	.....	78 12 0	78 8 0	
58	Sherpore in Biogra	71	14	.....	.....	59 0 0	59 0 0	
59	Soree .....	.....	.....	.....	.....	80 0 0	84 0 0	
60	South Barrackpore	125	98	27	.....	96 0 0	96 0 0	
61	South Dum-Dum	58	58	13	.....	66 0 0	66 0 0	
62	South Suburban	180	157	7	16	408 0 0	408 0 0	
63	Suburban .....	.....	.....	.....	.....	.....	.....
64	Tumlook	Not given.	120	.....	.....	42 15 0	42 15 0	
65	Udalgara	64	60	8	1	.....	85 7 0	

Fine unrealised at the close of last year, Rs. 5.

* Accounted for by the large balance of last year.

(a) Rs. 84, shown in statement No. 1, includes also the municipal fines imposed by the Sub-divisional Officer.

* Annex 4 represents arrears for previous years.

No case tried by the Bench Magistrate.

* Rs. 80 is in deposit pending appeal.

Convictions were obtained in 81.2 per cent. of the cases. In Cuttack all municipal cases were tried by the Sudder Bench of Magistrates, as well as by Stipendiary Magistrates. One hundred and thirty-three

cases were instituted during the year, out of which 131 were brought to trial. In these cases 120 persons were convicted and 14 were acquitted. The amount of fines imposed was Rs. 248, out of which Rs. 227 was realized. In Balasore all municipal cases were tried by an Honorary Magistrate. During the year he disposed of 83 cases, in which 70 persons were convicted and 13 persons were acquitted. There was no case pending at the close of the year. The total amount of fines imposed and realized was Rs. 160-8. The Cantonment Magistrate disposed of all cases sent up by the police under the Cantonment Act. In Pooree, and in the Chota Nagpur Division there were no municipal benches.

11. *Assessments.*—The statement in Appendix E shows the mode of assessment prevailing in each municipality in the province, the rate at which the tax on holdings or on persons according to their circumstances and property within municipal limits was levied, and the result of any revision of assessment made during the year 1887-88. Taxation increased from 12 annas and 4-89 pie per head during 1886-87 to 12 annas and 7-3 pie during 1887-88. It was highest in the municipality of Darjeeling, as in the previous year, where the rates amounted to Rs. 4-11-3 per head of the population, against Rs. 4-13-7 during 1886-87; and lowest in Bishenpore, in the district of Bankoora, where it was As. 2-7 per head, against As. 1-9 in the previous year.

12. *Fresh Imposts levied during the year.*—The provisions of the Act regarding the levy of a tax upon persons occupying holdings within the municipality according to their circumstances and property were extended to the new municipalities of Tangail and Kissengunge. Sanction was also given to the levy of a tax on carriages and on horses and other animals in the Buxar, Revilgunge, Kissengunge, and Ranchi Municipalities, and to the imposition of a fee on the registration of carts kept or habitually used within the municipalities of Jugdispore, Tumlook, and Kissengunge.

13. *Extension of various provisions of the Municipal Act, and Bye-laws sanctioned during the year.*—The conservancy provisions of Part VI of the Act, or portions of them, were extended during the year to the following municipalities :—

1. Baidyabatty.	8. Hazaribagh	15. Midnapore.
2. Banabaria.	9. Jamalpore (Monghyr).	16. Monghyr.
3. Barisal.	10. Jehanabad (Hooghly).	17. Patna.
4. Dogra.	11. Jhalokati.	18. Rajpore.
5. Chandrakona.	12. Julpigoree.	19. Ramjibunpore.
6. Dacca.	13. Kandil.	
7. Ghattal.	14. Krishnagur.	

In reviewing the Municipal Report for the year 1885-86, the Government of India suggested that a sanitary survey of each municipality in the province should be undertaken by the Sanitary Commissioner and by the local Engineering authorities, that plans and estimates should be prepared of all improvements necessary to provide each town with an efficient system of drainage, water-supply, and conservancy, and that these plans should be carried out from year to year as funds became available. It was added that the Government of India would be glad to learn from each year's report the progress made in the execution of this policy. The operations which have been effected during the year under review have been fully detailed by the Sanitary Commissioner in paragraph 117 of his Report on Sanitation for the year 1887-88, a copy of which was submitted to the Government of India, in the Home Department, with this Government No. 2647P, dated 10th September 1888. It is evident that to give proper effect to the orders of the Government of India, a very large expenditure must be incurred which municipalities, as a rule, are not able to bear, and it is justly pointed out by the Sanitary Commissioner that, in regard to drainage in particular, expenditure should be discouraged until proper schemes are obtained, as otherwise much money will be lost in remodeling defective work. The services of a special Engineer have been lent by Government for employment on drainage projects in the towns of Chupra and Durbhunga, and in many other places schemes for water-works and drainage

Letter from the Government of India,
Home Department, No. 96, dated
30th July 1887.

have been prepared. The Howrah water-works scheme is still under consideration; the Midnapore scheme, which is estimated to cost Rs. 3,30,000, is pending from want of funds; for Hooghly and Chinsurah a scheme was prepared costing about Rs. 3,50,000; and a similar scheme has been prepared for Cuttack to cost three lakhs, but they have both been abandoned as the money could not be found. It is hoped that the Howrah scheme will soon be carried out, but the difficulty in this case is to obtain a supply of water sufficiently pure to justify the expenditure which must be incurred on it.

(a). Part VII of the Act, relating to water-supply, was extended to certain portions of wards I, II, and III of the Bhagulpore Municipality.

(b). Part IX of the Act, which regulates the construction and cleansing of latrines, was extended to the following municipalities:—

- | | |
|----------------------------|--|
| 1. Bhagulpore (ward 1). | 4. Jehanabad (Hooghly). |
| 2. Bogra. | 5. North Barraekpore (wards II and III). |
| 3. Comillah (a part only). | 6. Noakholly. |

(c). Part X, which contains provisions for the regulation of markets, was extended to the municipalities specified below:—

Julpigoree. | Bogra. | Lallgunga.

(d). Bye-laws were framed by the Commissioners of the following municipalities under section 350 of the Act, and confirmed by Government:—

- | | | |
|---------------|----------------------|--------------------------|
| 1. Bali. | 7. Darjeeling. | 13. Serajgunga. |
| 2. Barisal. | 8. Julpigoree. | 14. Sewan. |
| 3. Bettiah. | 9. Noakholly. | 15. South Dum-Dum. |
| 4. Burdwan. | 10. Porezopore. | 16. Suburbs of Calcutta. |
| 5. Buxar. | 11. Rampore Beaulah. | |
| 6. Chyebassa. | 12. Santipore. | |

14. *Rectification of Municipal Boundaries*.—The northern boundary of the Porezopore Municipality, in the Dacca Division, was revised during the year, on the recommendation of the Municipal Commissioners, so as to exclude from the municipal limits a portion of a village which was separated from the main town by the Mulgram Khal. The boundaries of the Ranchi Municipality were revised in order to include certain adjoining villages within municipal limits with a view to their sanitary improvement. The limits of the Purneah Municipality were extended in order to bring the site selected for the railway-station under municipal regulations. Owing to the rapid growth of a trading population near the Rungpore railway-station, the Commissioners of that town have determined to make certain alterations in the boundaries of the municipality, and appointed a sub-committee to consider the subject. The sub-committee did not submit their report within the year, but the matter will, it is hoped, soon be settled by the new Municipal Committee. The northern boundary of the Purulia Municipality was extended to include a new settlement on a tract of land adjoining the municipality, in order that the Municipal Commissioners might have the necessary authority to control the location of houses in it, and to ensure its formation on a regular plan.

15. *Income and Expenditure*.—The income, expenditure, and the opening and closing balances of municipalities during 1886-87 and 1887-88 are shown, division by division, in the following table:—

Division.	Opening balance.		Income during year.		Total funds available for expenditure.		Total expenditure.		Closing balance.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan...	73,778	1,14,835	5,00,050	5,07,717	7,42,821	7,58,238	5,37,805	5,21,067	1,14,835	80,200
Presidency...	1,33,078	1,18,861	5,80,340	5,87,373	8,01,218	10,55,956	5,70,581	5,81,094	1,18,861	1,33,078
Rajshahy...	47,403	44,164	2,57,174	2,71,307	2,84,648	3,14,171	2,40,313	2,40,313	44,164	80,465
Dacca...	40,161	80,387	2,47,611	2,51,808	2,57,778	2,55,000	2,48,901	2,40,114	80,387	81,978
Chittagong...	25,683	5,435	55,973	48,718	78,238	70,807	72,801	43,568	4,438	5,341
Purnea...	47,090	87,433	4,44,718	4,32,000	4,51,798	5,10,149	4,54,000	4,82,943	87,433	47,090
Bharsapore...	34,520	25,098	1,84,087	1,91,044	2,19,482	2,10,282	1,98,000	1,74,920	25,098	40,825
Orissa...	24,953	10,823	90,056	98,754	65,411	1,10,567	94,878	1,28,019	10,823	2,568
Chota Nagpore...	8,515	5,440	28,203	45,901	44,126	81,941	30,694	47,419	5,440	1,288
Total...	4,00,068	4,11,906	28,36,867	27,25,537	33,45,440	33,34,346	28,55,139	28,55,094	4,12,810	4,08,800

There is a discrepancy between the closing balances of 1886-87 and the opening balances of 1887-88 in the Rajshahye, Dacca, Patna, and Bhagulpore Divisions. The decrease in the Rajshahye Division is due to the inclusion in the closing balances of the Rampore Beaulah and Bogra Municipalities of the imprest money in the hands of the municipal officers. This amount has since been taken under "advances," and is included in the total municipal expenditure during 1886-87. In the Dacca Division the closing balance of Rs. 788 of the abolished municipality of Goalundo has not been included in the opening balance for 1887-88, and revised figures showing an increase of Rs. 100 have been taken against the Sherepore Municipality. In the Patna Division the closing balance of the Tikari Municipality was taken at Rs. 4,510, but the correct amount was Rs. 4,537. The increase in the Bhagulpore Division was due to the inclusion of Rs. 99, the balance at credit of the late Union of Kishengunge, which was created a municipality during the year 1887-88.

16. It will be seen that the total municipal revenue of the year was Rs. 29,22,637, against Rs. 28,35,397 of the previous year, showing a net increase of Rs. 87,240. The increase was mainly distributed under the following heads of revenue (*vide* Appendix F):—

HEADS OF REVENUE.				Amount of increase.
				Rs.
Conservancy cess	...	...	...	11,092
License on trades	...	...	...	5,080
Tax on persons according to circumstances and property	...	...	...	25,120
Tax on houses and lands	...	...	...
Tax on vehicles	...	...	...	10,115
Tax on animals	...	...	...	6,885
Total "Taxation"				64,292
Realizations under special Acts	...	...	...	1,801
Conservancy and road-cleaning (sale-proceeds of night-soil, street-refuse, &c.)	...	...	...	5,953
Miscellaneous sundries (rent of municipal lands, receipts from gardens, &c.)	...	...	...	56,589
Deposits	...	...	...	31,794
Advances	...	...	...	47,809
Total				2,08,238

On the other hand, there was a decrease under the following heads:—

HEADS OF REVENUE.				Amount of decrease.
				Rs.
Water-tax	...	...	...	1,173
Tolls, &c.	...	...	...	11,983
Total "Taxation"				13,156
Income from markets	...	...	...	24,398
Payments for municipal services rendered to private individuals	...	...	...	1,419
Grants-in-aid from Provincial and local funds	...	...	...	9,004
Loans	...	...	...	73,800
Total				1,21,777

17. The total income from "Taxation" during the year amounted to Rs. 21,43,790, against Rs. 20,92,935 of the previous year, showing a net increase of Rs. 50,855. With the exception of tolls on ferries and water tax, all the heads of receipt from taxation show an increase, and the result indicates that, as in the previous year, the Municipal Commissioners have continued their exertions to foster the income under their control.

18. The increase under "Conservancy cess" was due mainly to the levy of the cess for the first time in the four municipalities named in the margin. There was an increase of revenue in the municipalities of Pabna (Rs. 912), Julpigoree (Rs. 3,800), and Rampore Beaulash (Rs. 1,269). In the municipalities of Dacca, Howrah, and the Suburbs of Calcutta there was a decrease in the receipts of Rs. 4,304, Rs. 3,423, and Rs. 2,415 respectively.

19. The increase under "Licenses on Trades" occurred in the municipalities of Howrah, Chyebassa, and Ranchi. In Chyebassa the receipts rose from Rs. 28 in 1886-87 to Rs. 571 during 1887-88, and in Ranchi the fees, which were levied for the first time, amounted to Rs. 3,297.

20. The increase under "Tax on persons according to their circumstances and property" and "Tax on houses and lands," taken together, was shared by all the divisions, except Rajshahye. There was a marked increase of receipts in the following municipalities as compared with those for the previous year :—

NAME OF MUNICIPALITY.						Amount of increase.
						Rs.
Howrah ... ..	...	...	...	...	...	6,532
Patna ... ..	...	...	...	...	...	3,394
Netrokona ... ..	...	...	...	...	...	2,857
Pooree ... ..	...	...	...	...	...	2,845
Mozufferpore ... ..	...	...	...	...	...	2,809
Tekari ... ..	...	...	...	...	...	2,738
Barisal ... ..	...	...	...	...	...	2,666
Santipore ... ..	...	...	...	...	...	2,628
South Barrackpore ... ..	...	...	...	...	...	2,486
Bhagulpore ... ..	...	...	...	...	...	2,257
English Bazar ... ..	...	...	...	...	...	2,062
Nasirabad ... ..	...	...	...	...	...	1,899
Suburban ... ..	...	...	...	...	...	1,753
Ranaghat ... ..	...	...	...	...	...	1,695
Chittagong ... ..	...	...	...	...	...	1,116
Ranchi ... ..	...	...	...	...	...	1,012

21. The increase under "Tax on vehicles" occurred mainly in the municipalities of the Suburbs of Calcutta, Mozufferpore, Chupra, and Bhagulpore, where the receipts rose from Rs. 36,601, Rs. 89, Rs. 1,250, and Rs. 3,968 during 1886-87 to Rs. 46,548, Rs. 1,053, Rs. 2,036, and Rs. 5,401 respectively. The tax was for the first time levied in the Arrah Municipality, and the receipts amounted to Rs. 2,266.

22. There was an increase of Rs. 2,279 under "Tax on animals" in the Patna Municipality, and this tax imposed in the Howrah Municipality for the first time brought in Rs. 1,951 during the year. The balance of the increase was distributed over several municipalities.

23. The receipts under head "Conservancy and road-cleaning, sale-proceeds of night-soil and street-refuse, &c.," show an increase of Rs. 5,953 over those for the preceding year, the total income coming up to Rs. 14,193. It was pointed out in the Government of India orders No. 95, dated 30th July 1887, that this source of income was capable of great expansion, and in other provinces, especially in the Punjab, yielded a considerable revenue. The Lieutenant-Governor has every confidence that this hitherto neglected source of municipal income will receive the careful attention of the Commissioners. In some districts, such as Hooghly and Monghyr, the question has not been neglected, and the Sanitary Commissioner has recently issued a circular to all municipalities communicating instructions for the proper disposal of night-soil in shallow trenches. The Department of Agriculture has also not lost sight of the importance of the subject.

24. The increase under "Miscellaneous—Sundries" was most marked in the following municipalities :—

NAME OF MUNICIPALITY.						Amount of increase.
						Rs.
Darjeeling ... ..	...	...	...	...	...	24,814
Dinapore ... ..	...	...	...	...	...	12,586
Chupra ... ..	...	...	...	...	...	16,736
Midnapore ... ..	...	...	...	...	...	10,414
South Barrackpore ... ..	...	...	...	...	...	5,020
Baranagore ... ..	...	...	...	...	...	2,852

The increase in Darjeeling was due to the fact that during the year 1887-88 the rents of municipal barracks have been shown under this head, instead of under "Income from markets" as in previous years. In Dinagapore the sum of Rs. 13,000 contributed by Maharajah Girija Nath Roy of Dinagapore for the improvement of the drainage of the town, was shown under this head. The cause of increase in other places is not explained by the Commissioners.

25. The receipts from tolls on roads and at ferries have steadily decreased during the last few years, as shown below:—

						Income during the year.
						Ra.
1885-86	...	...	...	...	...	1,44,087
1886-87	...	...	...	...	...	1,31,058
1887-88	...	...	...	...	...	1,19,075

The receipts fell off in the Burdwan, Dacca, Bhagulpore, and Patna Divisions, the largest decrease being in the last-named division, where the receipts amounted to Rs. 30,250, against Rs. 39,083 of the previous year. There was an increase of Rs. 2,098 in the Presidency Division. The falling off was most marked in the Mozufferpore and Serampore Municipalities, where the receipts amounted to Rs. 5,081 and Rs. 4,859, against Rs. 12,851 and Rs. 7,096 of the previous year. In Mozufferpore the decrease was due mainly to the opening of the Akhara Ghât bridge over the Little Gunduck river, and in Serampore to the reduction in the demands of the ferries.

26. The income from markets shows a nominal decrease of Rs. 25,369 in the Darjeeling Municipality as compared with the previous year, the reason of which is explained in paragraph 24 above.

27. The following grants were made to municipalities from Provincial or local funds during the year:—

Name of Municipality.	Amount of grant.	FOR WHAT PURPOSE.
	Ra.	
Burdwan ...	1,140	For the support of one high and one middle English school.
Midnapore ...	1,821	For the support of one girls' school and of the college and collegiate school.
Kheerpai ...	80	From the Midnapore District Fund for the support of a charitable dispensary in that town.
Lalbagh ...	3,600	For the conservancy of the city.
Darjeeling ...	6,483	For the maintenance of certain Government roads lying within the municipality.
	1,050	From the Darjeeling Improvement Fund for the repayment of the water-works loan and for the working of the Porters' and Dandewallas' Act.
Rampore Beaulah ...	1,830	From the Prosunno Nath Roy Fund for the support of a dispensary.
Gya ...	2,000	From the Pilgrims' Lodging-house Fund for the improvement of the main road in the town.
Sasseram ...	1,200	From the Sasseram Endowment Fund for the support of a dispensary.
Deoghur ...	210	From the Pilgrims' Lodging-house Fund for conservancy and sanitary purposes.
Pooree ...	4,000	

28. *Gifts of money or land by private individuals.*—Large sums of money, which had been collected by the Committees appointed in February 1886, in many municipalities, to consider the question of raising a permanent memorial of Her Majesty's Jubilee, were handed over during the year to the municipalities concerned and devoted to works of public improvement: Raja Gobinde Lal Roy, of Rungpore, made a generous gift of Rs. 50,000 for the establishment of the Jubilee Sanitarium at Darjeeling, and the house which is now being converted into a sanitarium, with the grounds in which it stands, were presented by His Highness the Maharajah of Cooh Behar. The late Baboo Sagore Lal Datta of Calcutta bequeathed property yielding a net income of Rs. 30,000 per annum for the establishment of a charitable dispensary and hospital, and a school at Kamarhatty. Maharajah Giriya Nath Roy, of Dinagapore, contributed Rs. 19,500 for the improvement of the drainage works now in progress in the town. At Nassirabad, in Mymensingh, the town hall, for the construction of which Raja Suriya Kant Achariya, Bahadur, made a donation of Rs. 22,500, was completed and made over to the Municipal Commissioners in April last. The Raja has expressed his willingness to furnish the town hall with a suitable public library, and has promised to pay a further sum of Rs. 5,000 for the purpose. At Khulna, Mr. W. M. Clay, the late Magistrate and Collector, when leaving the district on furlough, made a gift of Rs. 1,000 for expenditure on some work of public utility in the town. In addition to these gifts there was a large number of subscriptions and donations by private individuals for works of public utility.

29. *Expenditure.*—The total expenditure was Rs. 29,25,384, against Rs. 28,23,139 in the previous year; and the year closed with a balance of Rs. 4,08,859, against Rs. 4,12,310 in 1885-86. There was thus an increase of expenditure of Rs. 1,02,245 during the year. The following statement shows the percentage of municipal revenue spent under the principal heads of expenditure in each division during the year as compared with the previous year:—

NAME OF DIVISION.	Income during the year.	PERCENTAGE OF INCOME SPENT ON—										REMARKS.
		Establishment.		Public safety.		Public health.		Public instruction.		Public convenience.		
		1884-87.	1887-88.	1884-87.	1887-88.	1884-87.	1887-88.	1884-87.	1887-88.	1884-87.	1887-88.	
	Rs.											
Burdwan ...	6,07,717	8.48	9.97	9.93	10.28	41.29	46.25	3.40	5.96	29.01	25.44	
Presidency ...	9,37,375	10.30	10.55	13.16	11.98	37.71	37.41	3.46	5.07	37.97	37.97	
Bahadurpur ...	3,11,507	17.23	15.00	3.36	3.08	59.10	47.1	2.08	3.72	16.88	16.14	
Dacca ...	3,21,828	11.98	13.61	3.61	3.97	67.30	53.08	3.04	3.35	31.77	30.80	
Chittagong ...	65,785	9.40	9.97	9.79	9.34	49.71	49.81	7.97	11.38	34.38	34.38	
Futta ...	4,63,692	11.81	13.30	9.19	9.08	45.42	47.61	3.23	5.99	31.27	31.23	
Shanpur ...	2,61,644	9.39	10.63	1.73	1.93	36.81	40.61	3.87	5.48	32.96	33.73	
Orissa ...	98,734	14.68	11.46	9.34	9.21	49.70	49.70	9.51	6.45	19.38	20.58	
Cuttack ...	46,891	14.78	15.21	3.31	3.30	45.23	51.23	3.35	5.16	14.93	15.20	
Total ...	26,52,697	11.98	11.70	9.13	9.08	48.08	49.71	3.48	4.74	31.90	31.78	

30. The statement in Appendix G shows the details of expenditure under each head, division by division, as compared with the previous year. The chief differences in expenditure as compared with that of the year 1886-87 are the following:—

	Income.		Rs.
General establishment	21,118
Buildings and other works	14,830
Maintenance of dispensary	14,951
Road cleaning	42,616
Drainage works	18,756
Contribution to schools	14,073
Construction and maintenance of roads	15,819
Other new works	28,686
Other repairs	7,570
Other charges (public convenience)	7,337
Deposits	12,363
Advances	16,263

	Decrease.	Ra.
Lighting	3,431
Repairs	8,256
Waterworks	62,588
Conservancy—establishment, repairs, purchase of carts, &c.	16,901
Public gardens	8,510
Miscellaneous	11,368

31. The increase under general establishment occurred in all the divisions except Orissa, and was most marked in the Patna* and Presidency† Divisions. The increase was least in the Rajshahye and Chittagong Divisions. In the Suburban, Patna, and Mozufferpore Municipalities the charges rose from Rs. 32,068, Rs. 7,279, and Rs. 4,657 to Rs. 37,065, Rs. 9,164, and Rs. 6,281 respectively. As noticed in paragraph 28 of last year's report, this charge has increased steadily since 1883-84.

32. The increase under "Road cleaning" was distributed over all divisions, and was largest in the Patna Division, where it rose from Rs. 15,550 in 1886-87 to Rs. 30,605 during 1887-88. The Patna Municipality incurred a charge of Rs. 27,912 during the year, whilst the expenditure in the previous year was nil.

33. The decrease of Rs. 62,588 under "Water-works" occurred mainly in the Burdwan, Bhagulpore, Presidency, and Rajshahye Divisions. There was some increase in the Dacca Division. In the Suburban Municipality the charges fell off from Rs. 38,367 during 1886-87 to Rs. 20,068. In the Bhagulpore Municipality the charges were reduced from Rs. 89,926 during the previous year to Rs. 16,193, owing to the fact that the head works had been nearly completed during the year 1886-87, and no money was available for the completion of the rest of the project. The decrease of Rs. 5,835 in the Darjeeling Municipality was due to the unusual expenditure in 1886-87 of Rs. 3,831 incurred in purchasing pressure-brakes, and to a diminution of the extension works undertaken during the year under report. The expenditure in the Burdwan Municipality fell off by Rs. 17,108 as compared with the previous year, when final payments were made for the construction of the water-works.

34. *Registration of Births and Deaths.*—The method which has been adopted for the registration of births and deaths is not uniform in all municipalities. In some cases the Municipal Commissioners themselves register the events, in others special establishments are maintained for the purpose, and in others the work is done by the ordinary establishment of the municipality. The total cost incurred by the municipalities during the year was Rs. 9,823, against Rs. 8,343 of the previous year. The very unsatisfactory result attained by the majority of municipalities has been noticed in the resolution recorded on the report of the Sanitary Commissioner for 1887-88, and the Lieutenant-Governor has by a recent circular strongly impressed upon all municipalities the necessity of more carefully discharging this important part of their duties. A copy of this circular, in which the registration of births and deaths in municipalities during the year is reviewed at length, is annexed to this report (Appendix O).

35. *Medical.*—One hundred and twenty-one dispensaries were maintained or assisted by municipalities during the year at a total cost of Rs. 2,17,458. The table in Appendix K shows the details of attendance, the income and expenditure, and the invested capital of each dispensary.

36. *Working of the Porters' and Dandewallas' Act, V (B.C.) of 1883, in Darjeeling.*—The Act worked satisfactorily, and 194 porters and 197 dandewallas were registered during the year. The cost incurred was Rs. 139, of which Rs. 50 was paid from the Darjeeling Improvement Fund. No prosecution was instituted under the Act.

37. *Working of the Pilgrims' Lodging-houses Act, IV (B.C.) of 1871.*—In the town of Pooree 689 lodging-houses were licensed for the accommodation of 19,046 lodgers, against 853 in 1886-87 for 22,541 lodgers. Of the 689 lodging-houses, 37 were masonry structures and the rest thatched houses. Improvements were effected in 178 houses by widening doors and making new windows;

and masonry privies were constructed in 43 houses. The receipts during the year, including the opening balance of Rs. 10,257-7-4, amounted to Rs. 21,052-10-5. The amount realized as fines for offences under the Act decreased from Rs. 1,898-8 in the previous year to Rs. 351, and the Lieutenant-Governor has expressed to the local officers his dissatisfaction at this result. The total expenditure came up to Rs. 8,756-1-9, of which Rs. 4,000 was contributed by the Committee to the local municipality for conservancy purposes and for the support of the Pooree Pilgrims' Hospital. The Committee maintained two other hospitals during the year, viz., the Pipli Pilgrims' Hospital and the field hospital at Baliana, which has been subsequently reduced to a dispensary. An Assistant Health Officer was employed during the year on a salary of Rs. 70 per mensem both to assist the Health Officer and to inspect the articles of food sold in the town, on behalf of the municipality. The year closed with a balance of Rs. 12,296-8-8. The Committee, consisting of 3 official and 3 non-official members, met eleven times during the year.

38. In Gya 422 licenses were issued for the accommodation of 12,636 lodgers, against 525 licenses for 15,592 lodgers during the previous year. The decrease in the number of lodgers was owing to the high rate of mortality which prevailed in the North-West Provinces just before the pilgrim season, and to the absence of an auspicious time for the people of Bengal to proceed on pilgrimage. The number of prosecutions instituted for breaches of the provisions of the Act was 62, against 64 in 1886-87. The total amount of fines realized was Rs. 344-4, against Rs. 367 for the previous year. The total receipts amounted to Rs. 12,09-10-9, including a balance of Rs. 2,086-4-3 of the preceding year, and the total expenditure was Rs. 9,300-10-11. There was a balance of Rs. 2,728-15-10 at the close of the year. The Lodging-house Committee contributed Rs. 2,000 to the Gya Municipality for improving a portion of the Gya main road. They also spent sums of Rs. 4,000 on the construction of a pilgrim cholera hospital and Rs. 1,478 on the excavation of a well in the old town. There were 167 deaths among pilgrims, against 513 in the previous year. The decrease in the mortality is due to the fact that there was no epidemic in the lodging-houses during the year under report. The Lodging-house Committee consisted of six members, of whom three were officials and three non-officials.

39. In Raneegeunge no lodging-houses have been licensed under the Act since its introduction into the town on the 1st July 1883, and the Act has been completely inoperative.

40. In Gurbetta 17 licenses were issued during the year for the accommodation of 145 lodgers. Three prosecutions were instituted for breaches of provisions of the Act, in all of which the offenders were convicted. The total amount of fines realized was Rs. 12-5. The total receipts amounted to Rs. 200-5-3, and the charges to Rs. 115-12-9, leaving a balance of Rs. 84-8-6 at the close of the year. The general health of the town was good, and no lodger died in any of the lodging-houses. The Committee held six meetings during the year, and are reported to have taken considerable interest in the wellbeing of the town.

41. In Uluberiah the Pilgrims' Lodging-house Act is reported to have worked well. The number of licenses granted was 35, against 27 of the previous year, and the license fees realized amounted to Rs. 230, showing an increase of Rs. 87 over the receipts for 1886-87. The amount of fine realized for offences under the Act was Rs. 101-1, against Rs. 60-7 in the previous year. The total receipts, including the opening balance of Rs. 181-5-8, amounted to Rs. 612-0-6, and the total charges to Rs. 350-9-9. The year closed with a balance of Rs. 261-12-9. The Committee, consisting of four official and four non-official members, held eight meetings during 1887-88.

42. In Deoghur the receipts from fees amounted to Rs. 522-10, against Rs. 188-12 during the previous year. The sum of Rs. 64-8 was realized in account of fines for offences under the Act. There was a balance of Rs. 612-7-8 at the close of the year.

43. In November 1887 the Commissioner of the Chittagong Division submitted a proposal for the extension of the provisions of the Act to Sitakund, in the district of Chittagong, with a view to bring the lodging-house keepers there under proper control, and to secure the proper sanitation of the place. The

proposal has been generally approved by the Lieutenant-Governor, and the Commissioner has been requested to submit a specification of the boundaries within which the Act should be in force, and a draft of the bye-laws to be made under section 37 of the Act.

44. *Working of the Municipal Act, III (B.O.) of 1884, during the year.*—The Commissioner of the Presidency Division observes:—"Notwithstanding occasional drawbacks, much good and useful work has been done by the late Boards during the past year. There has been a general desire among the Commissioners to honestly do their best, and a willingness evinced to cheerfully accept the advice of the supervising authorities in respect of their budget estimates and other matters, while at the same time attention has been paid to the directions contained in the reports of the official auditor, and fair progress made in bringing the registers and accounts into proper order."

45. *Burdwan Division.*—The Magistrate of Burdwan reports that the Municipality of "Burdwan is an admirably managed municipality, the Commissioners of which have fully risen to their responsibilities. Their increased expenditure on sanitation and education is far in excess of the police charges of which they have been relieved by Government....." The Commissioner thinks more should be done here with respect to roads and drains. Regarding the Outwa Municipality the Magistrate reports that "with its narrow streets, crowded buildings, and deep narrow drains, it is in a most insanitary condition. The municipality is apathetic, and is far from equal to its responsibilities. The crying want of the place is an increased income with which to deal with the conservancy demands and the bad drainage." He is of opinion that the necessary enhanced income could be obtained from a revision of assessment.

The Commissioner observes:—"As in the preceding year, many irregularities noticed by the Examiner of Local Accounts in the accounts of many of the municipalities in this division indicate laxity of supervision on the part of the executive authorities. On this subject the Magistrate of Hooghly states that 'the reports of the local auditor show, year by year, an increasing laxity of supervision over the accounts. Collections are not kept up to the mark, and out-door supervision in the matter of roads, drains, conservancy, &c., is not what it should be.' Regarding the working of the elective system in municipalities, the Magistrate of Hooghly reports that, 'after another year's trial of local self-government in municipalities, I regret that I am not able to report more favourably than I did last year on the efficiency of the municipal administration. I am constrained to say that, as regards executive action and control, the Municipal Commissioners have gone from bad to worse.' He then goes on to say that the Chairman and Vice-Chairman 'will, I think, generally bear me out in saying that they are rather objects of constant petty attacks and annoyances by members of rival factions. Party feeling runs very high in most of the riparian municipalities. It is the curse of the country, and will be so until the people learn to sink it in zeal for the common good'.....No new works of improvement have been possible during the year in any of the municipalities owing to the want of funds: they have just been able to keep things going, and that is all."

46. *Rajshahye Division.*—In Dinapore the Magistrate thinks that the elective system has not yet been appreciated by most of the people. He states that the attendance of some of the members was very good, and that of others fair. The Magistrate of Rajshahye states that the Municipal Act has worked well. He reports that there are evidences that both the Chairman and the Municipal Commissioners of the Rampore Beaulah Municipality as a whole have taken an interest in their work, and are desirous of ameliorating the condition of the town. The Magistrates of Pubna and Bogra report that the Act has worked well in the municipalities within their respective jurisdictions.

The Magistrate of Rungpore reports:—"The present Chairman, Dr. R. L. Dutt, is entitled to much credit for the energy which he has shown in getting the drainage of the town improved, enforcing the sanitary bye-laws, and in the large personal share which he has taken in municipal work generally. The most unsatisfactory feature in the working of this municipality consists in the neglect of the Commissioners to maintain an adequate income. No general revision of taxation has been held for ten years, while remissions have been freely granted. The result is that, notwithstanding the steady increase

in the rateable value of the property in the municipality arising out of the extension of local trade caused by the proximity of the railway, the amount of the taxes raised on such property has been allowed to steadily decline, and had actually fallen off by about 16 per cent. during the last three years. The fact is that, while the Commissioners take just sufficient interest in such matters as the general revision of assessments, revision of municipal boundaries, &c., to discuss them intelligently at general meetings, they are not willing to go any further and work out details."

The Deputy Commissioner of Julpigoree, who is also the Chairman of the Julpigoree Municipality, writes that the Commissioners, individually and as a body, have done their best in looking after the charge entrusted to them. They have worked hard, and have given no little time and trouble to a work which encroaches somewhat on their spare moments. They are to be congratulated that, with the limited means at their command, they have been able to do as much as they have done within so short a period as three years.

The Commissioner observes:—"With the exception of Nattore, the Municipal Commissioners have on the whole worked satisfactorily and shown that they take an intelligent interest in their work. Many wants still remain to be supplied everywhere, but defects are recognized, and, as far as funds permit, efforts are being made to remedy the same."

Upon the whole, the Lieutenant-Governor considers that there is evidence to show that the Act has worked satisfactorily, and that the Commissioners have as a body discharged their functions with intelligence. In some municipalities there has been a marked failure in administration owing to party faction and jealousy of individuals. This was conspicuously the case in the important town of Dacca, and it will be seen that the Magistrate of Hooghly prominently alludes to this difficulty in his district. The difficulty is no doubt a very serious one, and can only be overcome by time and experience. The sense of public duty which leads men to subordinate their personal interests to the general welfare is the gradual outcome of the growth of responsibility, which, it may be hoped, will be developed as experience is gained. The remarks of the Magistrate of Rungpore regarding the neglect of the Commissioners to take action for the revision of the assessments are also widely applicable. It is a matter of notoriety that the policy of municipalities in India tends always, whenever possible, towards lightening the burden of the rate-payers in the matter of taxation, and it is no easy task for the executive authorities, by the exercise of judicious advice and encouragement, to apply the degree of pressure, without unnecessary and improper interference, which is required to enforce a vigorous administration in the assessment and collection of rates. But in view of the expenditure which it will be necessary for municipalities to incur in respect of sanitation, it is now more incumbent than ever on all local bodies to examine carefully all their sources of income, and to avail themselves to the fullest extent of all opportunities for improvement.

47. *Enforcement of Section 63 of the Act.*—The provisions of the section empowering the Commissioner of the division and the Magistrate of the district to suspend the execution of any resolution or order, or prohibit the doing of any Act by the Commissioners of a municipality in the special circumstances mentioned in the section, were enforced in two municipalities, viz., Serampore and Comillah. At Serampore the Municipal Commissioners passed a resolution to employ the services of four men at the cost of the farmer of certain cattle pounds in the town, to seize stray cattle. This Resolution was suspended by the Magistrate, but his order was afterwards reversed by the Lieutenant-Governor, as the grounds on which he objected to it appeared to be untenable. It has been ruled in connection with this case that before passing an order under section 63, a Magistrate should discuss the matter with the Municipal Commissioners, and should point out to them the objections to which he considers their action to be open. At Comillah the Magistrate issued an order under section 63 prohibiting the exposure of commodities for sale on market days on certain roads and roadside lands in the town which had been let in farm by the Municipal Commissioners for this purpose. The Magistrate at first endeavoured to induce the Commissioners to suspend the farm given by them, which he considered to be illegal, but failing in his

attempts to do so, and having satisfied himself by repeated personal enquiry that vendors actually exposed their goods for sale on roads on market days to the detriment of the traffic, and that there was a likelihood of a serious breach of the peace, he issued the order under section 68. In submitting the matter to Government, the Commissioner observed that the fact of the roads being vested in the Commissioners under section 30 did not authorize them to curtail any rights which the public possessed in them, and recommended that the order of the Magistrate should be confirmed for three months. Concurring in the view of the Commissioner, that the action of the Municipal Commissioners was in excess of the powers conferred on them by the law, the Lieutenant-Governor directed in this case that the orders of the Magistrate should continue in force for three months.

48. *Miscellaneous.*—The town of Ghattal, in the district of Midnapore, was visited with a flood during the year, which, after making a breach in the circuit embankment, inundated the town on the left bank of the river Silye. This portion of the town was under water for some days, and much damage was done and inconvenience caused to the people. There were some serious outbreaks of fire in the municipalities of Krishnaghur, English Bazar, and Old Maldah, attended with considerable loss of property, but no lives were lost. There were two disastrous outbreaks of fire also in the Rungpore Municipality, attended with loss of life and property. The floods were again very high in Coomarkhally, and the greater part of the town was under water, there being from 1 to 5 feet of water in all the streets. In Balasore the cyclone of 25th May 1887 did serious damage, and the municipality were put to great expense in cleaning the tanks, roads, and streets, and renovating the municipal latrines which were completely destroyed.

I have the honour to be,

SIR,

Your most obedient servant,

H. J. S. COTTON,

Offg. Secretary to the Government of Bengal.

APPENDICES.

APPENDIX A.

The Statement showing the date of establishment of each municipality in the Province, the population within municipal limits, and the actual number of rate-payers in each.

Serial No. of Municipality.	Name of Municipality.	Date of Establishment.	Population.	Number of Rate-payers.
1	Arrah	1865 ...	43,998	7,039
2	Arsenols	July 1885 ...	.....	.....
3	Baduria	1st April 1869 ...	12,805	2,405
4	Balasore	1st April 1877 ...	20,265	3,160
5	Bali	1884 ...	15,000	2,835
6	Bankoora	1876 ...	18,069	2,081
7	Bansberia	1876 ...	6,717	2,448
8	Baranagore	1st April 1869 ...	29,982	6,455
9	Barasat	1st April 1869 ...	10,633	2,261
10	Barh	May 1870 ...	14,689	3,003
11	Baripore	1st April 1869 ...	3,700	632
12	Barisal	1st July 1876 ...	13,186	2,781
13	Basirhat	1st April 1869 ...	16,505	2,468
14	Baidyabetty	1876 ...	14,672	3,721
15	Basitpore	1st April 1869 ...	4,645	944
16	Bournagore	1876 ...	4,802	1,295
17	Behar	1877-78 ...	48,968	6,923

Serial No. of Municipality.	Name of Municipality.	Date of Establishment.	Population.	Number of Male inhabitants.
18	Berhampore	1st July 1876 ...	29,363	5,584
19	Bettiah	15th April 1869 ...	21,268	3,088
20	Bhaboosh	1876 ...	8,480	1,463
21	Bhagalpore	Sept. 1864 ...	68,238	8,560
22	Bhuddressur	1876 ...	10,000	2,366
23	Bishenpore	1876 ...	18,863	2,094
24	Bogra	1st July 1876 ...	6,179	1,464
25	Brahmenberiah	1st August 1868 ...	17,438	3,059
26	Burdwan	1866 ...	32,627	6,200
27	Buxar	1876 ...	16,498	2,889
28	Chaibassa	1st April 1876 ...	6,006	1,127
29	Chanduria	1st July 1876 ...	3,446	675
30	Chatra	1st April 1876 ...	11,900	1,286
31	Chittagong	5th July 1864 ...	20,969	6,194
32	Chogdah	1st May 1886 ...	8,373	1,648
33	Chunderkhona	1869 ...	12,367	2,287
34	Chupra	April 1864 ...	51,670	5,084

Serial No. of Municipality.	Name of Municipality.	Date of Establishment.	Population.	Number of Ratepayers.
36	Colgong	1876 ...	5,672	1,900
37	Comillah	30th Nov. 1884 ...	13,506	2,106
37	Coomarkhally	1877 ...	5,945	1,400
38	Cox's Bazar	1st April 1869 ...	4,363	1,170
39	Culna	1876 ...	9,594	2,250
40	Cuttack, (including Cantonment) ...	4th July 1876 ...	43,373	4,839
41	Cutwa	1876 ...	6,820	2,537
42	Dacca	August 1864 ...	77,661	14,000
43	Dainhat	1876 ...	5,789	1,169
44	Darjeeling	July 1860 ...	12,000	1,030
45	Daudnagar	October 1885 ...	9,870	1,164
46	Deoghur	1876 ...	5,789	1,347
47	Dobhatta	1st July 1876 ...	5,514	1,108
48	Dinapore	1st April 1869 ...	12,977	1,730
49	Dinapore Nisamut	1st July 1887 ...	.....	.....
50	Dumraon	1877 ...	18,019	2,750
51	Durbhanga	Nov. 1864 ...	66,965	8,439

Serial No. of Municipality.	Name of Municipality.	Date of Establishment.	Population.	Number of Electors.
53	English Bazar	1876 ...	12,380	2,769
53	Furzedpore	January 1869 ...	10,077	2,126
54	Ghatal	1869 ..	12,698	2,424
55	Goverdanga	April 1870 ...	6,296	1,996
56	Gya	May 1866 ...	76,415	12,004
57	Hajepore	July 1869 ...	25,078	3,960
58	Hazaribagh	1st April 1876 ...	15,906	2,121
59	Hooghly and Chinsurah	1865 ...	31,177	7,655
60	Howrah	1863 ...	90,813	15,703
61	Jeypore	1st April 1869 ...	11,233	1,777
62	Jamshapore in Mymensingh	1st April 1869 ...	14,727	2,427
63	Jamshapore in Monghyr	1st July 1863 ...	15,987	3,024
64	Jamui	1st March 1866 ...	8,445	953
65	Johanabad	1866 ...	16,973	1,863
66	Jessore	August 1864 ...	8,495	2,000
67	Jhalokati	1st April 1876 ...	3,000	500
68	Joydagore	1st April 1869 ...	7,324	1,321

Serial No. of Municipality.	Name of Municipality.	Date of Establishment.	Population.	Number of Rate-payers.
69	Jagdispore	April 1869 ...	12,588	1,806
70	Julpigoree	1st April 1886 ...	7,936	1,467
71	Jungipore	1st April 1869 ...	10,187	1,961
72	Kandi	1st April 1869 ...	10,661	2,188
73	Kendrapara	10th March 1869 ...	15,719	2,956
74	Khagoul	1st July 1887 ...	.....	.....
75	Khairpai	1876 ...	6,295	1,362
76	Khoolna	1st October 1884 ...	6,185	1,522
77	Kishongunge	1st April 1887 ...	11,392	1,579
78	Kishoregunge	1st April 1869 ...	12,896	2,374
79	Kotochandpore	July 1883 ...	9,544	1,465
80	Kotrung	1876 ...	5,747	1,056
81	Krishnagore	1st Nov. 1864 ...	27,477	6,000
82	Kurseong	1st May 1879 ...	4,033	343
83	Kushtee	1877 ...	9,717	1,800
84	Lalbagh	1st April 1869 ...	39,331	7,376
85	Lallgunge	July 1869 ...	16,481	3,149

Serial No. of Municipality.	Name of Municipality.	Date of Establishment.	Population.	Number of Rate-payers.
86	Madaripore	April 1875 ...	12,393	2,807
87	Madhubani	July 1869 ...	13,400	2,660
88	Moherpore	1876 ...	5,400	1,323
89	Midnapore	1865 ...	33,680	6,000
90	Moheshpore	April 1869 ...	6,000	1,186
91	Monghyr	Nov. 1864 ...	55,372	8,037
92	Motibari	15th April 1869 ...	10,923	1,301
93	Mosufferpore	Nov. 1864 ...	42,400	5,360
94	Muktagacha	October 1875 ...	4,296	823
95	Naihaty	21st May 1869 ...	21,561	7,165
96	Nalohitti	April 1875 ...	2,692	256
97	Naraingungo	8th Sept. 1876 ...	12,508	2,139
98	Nasirabad	1856 ...	10,561	1,800
99	Natore	1st April 1869 ...	9,094	2,351
100	Netrokona	1st January 1887 ...	14,315	1,698
101	Noakhally	1st July 1876 ...	6,164	654
102	North Baraachpore	1st April 1869 ...	17,596	4,090

Serial No. of Municipal- ity.	Name of Municipality.	Date of Establishment.	Population.	Number of Rep- resentatives.
103.	North Dum-Dum	1st October 1870 ...	5,195	1,315
104	Nuddoa	1869 ...	9,334	2,380
105	Old Maldah	1876 ...	4,094	1,042
106	Patna	Nov. 1864 ...	173,251	40,729
107	Perozepore	1st July 1855 ...	11,114	2,426
108	Poorce	1st April 1881 ...	24,803	5,447
109	Pubna	1st July 1876 ...	14,883	3,614
110	Purneah	Sept. 1864 ...	15,016	2,578
111	Purulia	29th July 1876 ...	9,306	1,757
112	Rajpore	1st April 1876 ...	10,706	2,269
113	Ramjibunpore... ..	1876 ...	10,909	2,008
114	Rampore Beaulah	July 1876 ...	20,024	4,646
115	Ranaghat	1864 ...	8,623	2,314
116	Ranchi	1st April 1869 ...	18,448	3,044
117	Raneegunge	1876 ...	10,792	1,061
118	Revilgunge	17th August 1867 ...	14,072	3,017

Serial No. of Municipality.	Name of Municipality.	Date of Establishment.	Population.	Number of Rate-payers.
119	Roserah	July 1869 ...	11,578	2,081
120	Rungpore	1st April 1869 ...	13,320	1,700
121	Sahebgunge	1st April 1883 ...	7,189	1,368
122	Santipore	4th January 1865 ...	29,687	9,300
123	Sasseram	1876 ...	22,000	2,678
124	Satkhira	1st July 1876 ...	8,788	1,800
125	Seraigunge	1st April 1869 ...	21,068	4,007
126	Serampore	1865 ...	27,520	7,185
127	Sewan	April 1869 ...	13,319	1,753
128	Shorepore in Mymensingh ...	1st May 1861 ...	8,321	1,769
129	Shorepore in Bogra	1st July 1876 ...	3,991	325
130	Sitamarhee	October 1882 ...	6,335	364
131	Sonamukhi	1886 ...	13,070	3,335
132	Soory	1876 ...	7,660	334
133	South Barrackpore	1st April 1869 ...	23,721	5,145
134	South Dum-Dum	1st October 1870 ...	9,734	2,406

Serial No. of Muni- cipality.	Name of Municipality.	Date of Establishment.	Population.	Number of Rate- payers.
135	South Suburban	1st April 1869 ...	51,068	9,516
136	Suburbs of Calcutta	10th August 1864 ...	261,439	37,417
137	Taki	1st April 1869 ...	5,245	1,077
138	Tangail	1st July 1887 ...	16,991	No assessment was made during the year.
139	Tekari	October 1885 ...	12,197	2,410
140	Tumlook	1864 ...	6,044	1,580
141	Utterparah	1862 ...	5,307	961

APPENDIX B.

Statement showing the number of qualified voters in each Municipality, and the number who actually voted at the general election held during the year 1887-88.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of persons registered as qualified to vote.	Number of persons who actually voted.	REMARKS.
1	Arrah	1,749	700	
2	Assensole ... ..	.....	.....	The elective system is not in force.
3	Baduria	919	112	
4	Baidyabatty	898	511	
5	Balasore	1,001	Not given	There was a bye-election held during the year.
6	Bali	1,190	Not given	There was no contest at the elections, as the number of vacancies were the same as that of the candidates.
7	Bankoora	733	Not given.	
8	Bansberia	871	124	
9	Baranagore	2,841	1,553	
10	Baraset	652	471	
11	Barh	658	240	
12	Baripore	209	23	
13	Barisal	1,103	493	
14	Basirhat	1,074	245	
15	Basitpore	181	80	
16	Beeranagore	604	403	
17	Behar	1,821	947	
18	Berhampore	1,211	327	
19	Bottiah ... ..	.....	.....	The elective system is not in force.
20	Bhabuah	368	16	
21	Bhagulpore	2,627	798	
22	Bhuddressur ... ..	.....	.....	Not given.
23	Bisheupore	621	845	
24	Bogra	439	169	
25	Brahmanberiah	748	66	There was no contest.
26	Burdwan ... ..	.....	.....	Not given.
27	Buxar	276	85	
28	Chaibassa ... ..	.....	.....	The elective system is not in force.
29	Chanduria ... ..	.....	.....	The elective system is not in force in the Municipality.
30	Chatira	323	114	
31	Chittagong	1,878	210	
32	Chogdah ... ..	.....	.....	The elective system is not in force.
33	Chunderkona	325	193	
34	Chuprali	2,120	1,209	
35	Colgong ... ..	.....	.....	The elective system is not in force.
36	Commillah	1,079	288	
37	Coomarkhalley	321	85	
38	Cox's Bazar ... ..	.....	.....	The elective system is not in force.
39	Culina	653	171	
40	Cuttack	1,660	352	In Ward No. V of the Municipality, the number of persons who actually voted was not mentioned. There were two bye-elections, at which 65 persons voted out of 423 qualified voters.
41	Cutwa	860	51	
42	Dacca	8,932	1,515	
43	Dainhat	200	75	
44	Darjeeling ... ..	.....	.....	The elective system is not in force in this Municipality.
45	Dandnagar ... ..	.....	.....	The elective system is not in force.
46	Debhatta ... ..	.....	.....	The elective system is not in force in this Municipality.
47	Deoghur	404	55	
48	Dinajepore	748	179	
49	Dinapore Nizamut ... ..	.....	.....	Newly-created Municipality.
50	Doomraon	280	70	
51	Durbhanga	1,840	850	
52	English Bazar	458	42	
53	Furzedpore	448	134	
54	Ghatial	421	107	In Ward No. II the election of one Commissioner fell for want of votes, and the vacancy had to be filled by Government.
55	Goverdanga	519	209	
56	Gya	3,083	639	

Serial number of Municipalities.	NAME OF MUNICIPALITY.	Number of persons registered as qualified to vote.	Number of persons who actually voted.	REMARKS.
67	Hajepore ...	238	21	The elections were held in two, out of four Wards in the Municipality.
68	Hasarabagh ...	.....	.....	The elective system is not in force.
69	Hooghly and Chinsurah ...	3,281	1,271	
80	Howrah ...	3,896	1,667	
81	Jajpore ...	.....	.....	The elective system is not in force.
82	Jamelpore in Mymensingh.	1,231	Not given.	
83	Jamelpore in Monghyr...	660	228	
84	Jamui ...	.....	.....	The elective system is not in force.
85	Jehanabad ...	.....	.....	Ditto ditto.
86	Jessore ...	667	374	
87	Jhalokati ...	.....	.....	The elective system is not in force.
88	Joynegore ...	545	436	
89	Jugdispore ...	303	261	
70	Julpigore ...	.....	.....	The elective system is not in force.
71	Jungipore ...	720	238	
72	Kandi ...	434	32*	* This represents the number who voted in two Wards only.
73	Kendrapara ...	.....	.....	The elective system is not in force.
74	Khagol ...	.....	.....	Newly-created Municipality.
75	Kheorpai ...	190	80	
76	Khoulua ...	.....	.....	The elective system is not in force.
77	Kishengunge ...	1,264	425	
78	Kishoregunge ...	316	103	
79	Kotechandpore ...	330	127	
80	Kotrung ...	405	127	
81	Krishnagore ...	1,792	619	
82	Kurseong ...	181	29	
83	Kushtea ...	1,230	147	
84	Lalbagh ...	2,713	1,006	
85	Lalginge ...	.....	.....	The elective system is not in force.
86	Madaripore ...	799	340	
87	Madhubani ...	666	326	
88	Meherpore ...	171	Not stated	
89	Mitnapore ...	1,408	443	
90	Moheshpore ...	344	159	
91	Monghyr ...	880	443	
92	Motihari ...	483	313	
93	Mozuffarpore ...	1,349	791	
94	Muktagacha ...	283	131	
95	Naihati ...	1,263	560	
96	Nalchitti ...	.....	.....	The elective system is not in force.
97	Naraingunge ...	817	215	
98	Nasirabad ...	655	495	
99	Natore ...	636	305	
100	Netrokona ...	.....	.....	The elective system is not in force.
101	Noakhally ...	467	117	
102	North Baranpore ...	1,029	275	
103	North Dum-Dum ...	493	139	
104	Nudda ...	712	308	
105	Old Maldah ...	235	72	
106	Patna ...	9,423	2,285	
107	Perazepore ...	.....	.....	The elective system is not in force.
108	Poorce ...	2,131	279	
109	Pubna ...	1,163	279	
110	Purneah ...	780	63	
111	Purulia ...	480	124	
112	Rajpore ...	1,055	540	
113	Ramjibanpore ...	207	88	
114	Rampore Beaulenl ...	1,327	358	
115	Ranghat ...	618	205	
116	Ranchco ...	805	265	
117	Raneegunge ...	600	155	
118	Ravilgungo ...	664	236	
119	Rowerah ...	.....	.....	The elective system is not in force.
120	Rangpore ...	647	166	
121	Sahbgunge ...	526	154	
122	Santipore ...	2,286	Not given	The interest taken by the electors in the proceedings is said to have been great.
123	Sassaram ...	1,301	800	
124	Satkhiria ...	470	72	
125	Sorajgunge ...	664	83	
126	Serampore ...	2,842	1,180	
127	Sowan ...	619	12	
128	Sherepore in Mymensingh.	367	268	

Serial number of municipality.	NAME OF MUNICIPALITY.	Number of persons registered as qualified to vote.	Number of persons who actually voted.	REMARKS.
129	Sherepore in Bogra ...	215	177	The elective system is not in force. Ditto ditto.
130	Sitamarihee ...	.....	.....
131	Sonamukhi ...	.....	.....
132	Sooree ...	292	147	Where there was no contest, no votes were recorded. There was contest in Ward No. 11 only, and at which 23 votes were recorded.
133	South Barrackpore ...	1,631	286	
134	South Dum-Dum ...	436	22	
135	South Suburban ...	4,351	2,125	The elections were contested in only two Wards.
136	Suburbs of Calcutta ...	9,562	3,397	
137	Taki ...	368	Not given	The elective system is not in force.
138	Tangail ...	390	72	
139	Tokari ...	.....	.....
140	Tumlook ...	437	241	
141	Uttorpara ...	374	308	

APPENDIX C.

Statement showing the number of meetings held by the Commissioners of each Municipality in the Province during the year 1887-88.

Name of Municipality.		Total number of Commis- sioners.	Number of meetings.	Average attendance of the Commissioners at each meeting.
1. Arrah	...	18	10	10.6
2. Assohole	...	...	Nil.	
3. Baduria	...	12	10	6
4. Baidyabatty	...	12	25	6.5
5. Balasore	...	18	8	8
6. Dali	...	18	16	12
7. Bankoora	...	12	16	6.3
8. Bansberia	...	9	11	5.2
9. Baranagore	...	21	19	13
10. Baraset	...	21	14	7
11. Barh	...	9	12	6.2
12. Baripore	...	9	13	7
13. Barisal	...	15	13	6.3
14. Buseirhat	...	15	11	8
15. Basitpore	...	9	15	5.3
16. Beernagore	...	12	12	5

APPENDIX C—continued.

Name of Municipality.		Total number of Commis- sioners.	Number of meetings.	Average attendance of the Commissioners at each meeting.
17.	Behar	12	9	7.1
18.	Berhampore	25	14	13
19.	Bettiah	12	12	6.4
20.	Bhabuah	12	4	7
21.	Bhagulpore	21	17	9.8
22.	Bhuddressur	12	11	8
23.	Bishenpore	12	22	6.8
24.	Bogra	15	13	6.6
25.	Brahmenberiah	12	26	8.1
26.	Burdwan	21	20	11.4
27.	Buxar	12	9	8.3
28.	Chaibassa	12	10	5.2
29.	Chanduria	12	18	4
30.	Chattrā	15	14	7.07
31.	Chittagong	18	15	13
32.	Chogda	12	15	6
33.	Chunderkona	12	18	8.5

APPENDIX C—continued.

Name of Municipality.		Total number of Commis- sioners.	Number of meetings.	Average attendance of the Commissioners at each meeting.
34. Chupra	...	18	7	4
35. Golgong	...	11	11	7
36. Comillah	...	18	14	7.8
37. Coomerkhali	...	15	20	8
38. Cox's Bazar	...	12	6	6.6
39. Culna	...	15	20	9.1
40. Cuttack	...	18	13	8
41. Cutwa	...	12	15	4.8
42. Dacca	...	21	18	9.9
43. Dainhat	...	12	10	9
44. Darjeeling	...	25	18	13.3
45. Daudnagore	...	12	11	7.9
46. Debbhatta	...	12	17	6
47. Deoghur	...	15	11	8.3
48. Dinagepore	...	15	13	6
49. Dinapore Nizamut	...	18	Not given.	
50. Dumraon	...	9	11	5.4

APPENDIX C—continued.

Name of Municipality.	Total number of Commissioners.	Number of meetings.	Average attendance of the Commissioners at each meeting.
51. Durbhanga ...	21	14	7.1
52. English Bazar ...	18	18	6.7
53. Furreedpore ...	18	15	9.06
54. Ghattal ...	15	19	11
55. Goverdanga ...	9	8	5
56. Gya ...	24	11	6.6
57. Hajeeepore ...	12	6	3
58. Hazaribagh ...	15	17	8.1
59.. Hooghly and Chinsurah ...	18	16	12
60. Howrah ...	30	21	13.5
61. Jajpur ...	12	7	10
62. Jamalpore in Mymensingh ...	15	22	6.9
63. Jamalpore in Monghyr ...	18	8	9.1
64. Jamui ...	12	12	6.8
65. Jehanabad ...	10	6	6
66. Jessore ...	18	20	9
67. Jhalokati ...	9	7	5.4

APPENDIX C—continued.

Name of Municipality.		Total number of Commis- sioners.	Number of meetings.	Average attendance of the Commissioners at each meeting.
68. Joynagore	...	12	11	8
69. Jugdispore	...	9	2	5
70. Julpigoree	...	12	18	6.05
71. Jungipore	...	24	12	10
72. Kandi	...	10	13	6
73. Kendraparah	...	12	10	6
74. Khagool	...	12	Not given.	
75. Khirpai	...	9	13	6.1
76. Khoolna	...	15	10	9
77. Kishengunge	...	12	6	7
78. Kishoregunge	...	15	26	7.1
79. Kotechandpore	...	9	9	5
80. Kotrung	...	9	9	6
81. Krishnaghur	...	21	24	10
82. Kurseong	...	12	15	5.6
83. Kushtea	...	15	15	8
84. Lalbagh	...	18	14	8
85. Lallgunge	...	10	9	5.9
86. Madanipore	...	12	27	9.7

APPENDIX *Continued.*

Name of Municipality.		Total number of Commis- sioners.	Number of meetings.	Average attendance of the Commissioners at each meeting.
87. Madhubani	...	15	12	5.4
88. Meherpore	...	9	...	6
89. Midnapore	...	18	12	9.8
90. Moheshpore	...	15	19	7
91. Monghyr	...	18	16	9.5
92. Motihari	...	12	7	4.5
93. Mozufferpore	...	18	15	8
94. Muktagacha	...	9	11	4.1
95. Nailhatti	...	21	13	12
96. Nalchitti	...	9	12	5.2
97. Naraingunge	...	12	17	7
98. Nasirabad	...	18	15	8.9
99. Nattore	...	18	25	9.8
100. Netrokona	...	16	11	9.1
101. Noakhally	..	12	17	6.4
102. North Barrackpore	...	18	14	13
103. North Dum-Dum	...	9	17	5

APPENDIX C—continued.

Name of Municipality			Total number of Commis- sioners.	Number of meetings	Average attendance of the Commissioners at each meeting.
104.	Nudda	...	12	11	6
105.	Old Maldah	...	12	13	4.5
106.	Patna	..	30	12	14.8
107.	Peronzopore	...	10	6	5
108.	Poorce	...	15	21	7
109.	Pubna	...	18	19	10.7
110.	Purneah	...	18	9	7.3
111.	Puruba	...	18	15	8.9
112.	Rajpore	..	18	11	11
113.	Ramjibunpore	...	9	14	5.7
114.	Rampore Beaulah	...	21	20	11.4
115.	Ranaghat	...	18	13	8
116.	Ranchi	...	12	16	7.7
117.	Raneegunge	...	12	16	8.06
118.	Rovilgunge	...	12	14	5.8
119.	Roserah	...	14	19	8.3
120.	Rangpore	...	18	13	9.4

APPENDIX C—continued.

Name of Municipality.			Total number of Commis- sioners	Number of meetings.	Average attendance of the Commissioners at each meeting
121.	Sahebgunge	...	9	9	5.1
122.	Santipore	...	24	22	13
123.	Sasseram	...	21	5	8.4
124.	Satkhira	...	12	25	5
125.	Serajgunge	...	18	19	10.5
126.	Serampore	...	18	11	11
127.	Sowan	...	9	13	7.9
128.	Sherepore in Bogra	...	12	20	5.7
129.	Sherepore in Mymensingh	...	12	12	5.3
130.	Sitamarhee	...	11	6	3.4
131.	Sonamukhi	...	9	11	5
132.	Soory	...	16	11	Not given.
133.	South Barrackpore	...	18	26	11
134.	South Dum-Dum	...	9	9	5
135.	South Suburban	...	21	7	5.4
136.	Suburbs of Calcutta	...	30	31	13

APPENDIX C—concluded.

Name of Municipality.			Total number of Commis- sioners.	Number of meetings.	Average attendance of the Commissioners at each meeting.
137. Taki	...	...	9	11	6
138. Tangail	...	...	15	5	11.4
139. Tekari	...	...	12	11	5
140. Tumlook	...	...	12	16	8
141. Utterpara	...	...	12	13	7.8

APPENDIX D.

Statement showing the names of Municipalities in which Ward Committees have been appointed and the powers which have been delegated to them.

NAME OF MUNICIPALITIES.		Number of Ward Com- mittees ap- pointed.	Powers entrusted to the Committees under section of Act III (B.C.) of 1904.
1. Baranagore	...	Not stated.	Ward Committees are appointed only for the purpose of revising assessments. No independent powers were conferred on them.
2. Biabhenpore	...	6	The work of assessment, the inspection of the conservancy of the town, the supervision of works on roads and of the registration of births and deaths. The Commissioner of the Division remarked that the working of these Committees was not satisfactory, and it was proposed to re-organize them during the current year.
3. Brahmenberiah	...	Not stated.	No powers were made over to the Ward Committees, but they were consulted in matters concerning their wards.
4. Chupra	...	4	The supervision of conservancy, watering and lighting arrangements within their wards. Also the supervision of works of contractors and enquiries in connection with house assessments.
5. Dinagepore	...	5	Exercised powers under sections 93, 140, 175 (paragraph 2), 180, 181 (subject to the approval of the Commissioners), 190, 191, 192, 193, 195, 197, 198, and 200 to 211. The functions of the Committees are now restricted to looking into assessments and bringing matters to the notice of the Chairman or Vice-Chairman. No powers were delegated to the members under section 53.
6. Durbhanga	...	7	Supervision over the conservancy of the town.

APPENDIX D—continued.

NAMES OF MUNICIPALITIES.		Number of Ward Committees appointed.	Powers entrusted to the Committees under section 53 of Act III (B.C.) of 1964.
7. Howrah	...	Not stated.	The Chairman reports that Ward Committees were reorganized and their functions increased by electing members under section 50 who were not Municipal Commissioners; but it is not stated what work has been delegated to those Committees.
8. Jamalpore	...	Not stated.	The Ward Committees are reported to have exercised the powers entrusted to them satisfactorily, but what these powers were, has not been stated.
9. Joynagore	...	Not stated.	Ward Committees are appointed only for the purpose of revising assessments. No independent powers were conferred on them.
10. Julpigoree	...	6	No power under section 53 of the Act was delegated to the Ward Committees in Julpigoree. They only report about reduction, remissions or new assessment of taxes.
11. Midnapore	...	6	<p>The Midnapore Municipality was divided into six wards, for each of which a Committee was appointed and vested with powers under sections 191, 192, 193, 195, 199, 200, 202, 207, 208, 209, 210, 211, 212, 224, 225, 230, 231, and 251 of the Act. The Committees had also charge of the following works within their respective wards:—</p> <ol style="list-style-type: none"> (1) Supervision of conservancy and sanitary arrangements. (2) Reporting upon applications for the reduction or remission of taxes, and for the construction of houses and culverts. (3) Supervision of works done by contractors on roads.
12. Naihaty	...	Not stated.	Ward Committees are appointed only for the purpose of revising assessments. No independent powers were conferred on them.

APPENDIX D—continued.

NAMES OF MUNICIPALITIES.	Number of Ward Com- mittees ap- pointed.	Powers entrusted to the Committees under section 53 of Act III (1843) of 1862.
13. Nasirabad	... Not stated.	The Committees were vested with powers under sections 191, 195, 202, 204, 208, 210, 224, 235, 230, and 231. They were also empowered to issue such notices under the existing bye-laws of the Municipality as are not required to be issued by the Commissioners at a meeting.
14. Patna	... 6	The following powers were delegated to the Ward Committees in Patna:— (a) Powers of the Municipal Commissioners under sections 108 and 109 of the Municipal Act. (b) Control and management of the conservancy, lighting and watering departments of each ward, and power to appoint, fine and dismiss Municipal servants attached to these departments. (c) To receive and pass final orders on petitions presented under sections 232, 237 and 261 of the Act.
15. Rampore Beaulah	... 7	To revise assessments and report on petitions of objections against assessments, to enquire into arrears of taxes; to supervise the registration of births and deaths and the work of keeping up the register of vaccine operations; to supervise primary education and to have the management of pounds. No powers were delegated to the Committees under section 53 of the Act.
16. Rungpore	... 3	To report after enquiry on petitions relating to remission or reduction of taxes, and to assess new holdings. No powers were delegated to the Committees under section 53.
17. Santipore	... Not stated.	All the powers vested in the Municipal Commissioners were delegated to the Ward Committees. The Commissioner of the Division remarked that the working of these Committees is satisfactory.

APPENDIX D—continued.

NAME OF MUNICIPALITY.	Number of Ward Committees appointed.	Powers conferred on the Committees under section 83 of Act III (18.6.) of 1909.
18. Serajunge ...	4	No powers were delegated to the Ward Committees under section 83. The duties of the Ward Committees in Serajunge were to supervise the registration of births and deaths and to report about remission, reduction and new assessment of taxes. The Commissioner remarked that the working of the Committees was indifferent.
19. Serampore ...	4	The following powers were delegated to these Committees :— (1) To assess holdings; (2) To enquire into and report on any matter referred to them by any of the Local Municipal Commissioners; and (3) To look after the work of the municipal coolies and carters.
20. South Barrackpore ...	Not stated.	Ward Committees are appointed only for the purpose of revising assessments. No independent powers were conferred on them.
21. Suburban ...	Not stated.	The Ward Committees work without any special powers. Complaints of excessive taxation, applications for lights, the watering of the roads and the construction of privies, &c., are generally referred to them for report. The Committees also exercise a general supervision over the work of the out-door officers and contractors.

APPENDIX E.

Statement showing the mode of assessment in use in each Municipality in Bengal, the rate at which the tax on holdings or on persons is levied, and the result of any revision of assessment made during the year 1887-88.

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
1. Arrah	Tax on persons	Levied according to circumstances and property of assessors.			
2. Assasole ... ..	.....	.....	.....	.....	The question of the abolition of the Municipality has been settled.
3. Baduati	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			
4. Baidabati	Tax on persons	According to circumstances.			
5. Balasore	Tax upon persons	According to circumstances and property. Salared officers paid a percentage of 15 annas on their pay.			
6. Ball	Tax on holdings	7½ per cent.			
7. Bankura	Tax on persons	The tax is levied according to the circumstances and property of the tax-payers within the Municipality.			
8. Batschurah	Tax on persons	According to circumstances.			
9. Barnaspore	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			
10. Barasat	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			

Names of Municipalities.	Mode of assessment in village.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
11. Barh	Tax on persons	Levied according to circumstances and property of assessors.			
12. Baripore	Tax upon persons accord- ing to the circumstances and property of the rate- payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			
13. Barisal	Tax on persons	Levied according to circumstances and property of the assessors.			
14. Basitpore	Tax on persons	Levied according to circumstances and property of the assessors.			
15. Birnagar	Tax on per ons	No fixed rate. Levied according to the circumstances of the assess- ors, generally at 1 per cent. on in- come.			There was a revision of assessment, re- sulting in a small decrease in the in- come.
16. Bohar	Tax on persons	Levied according to circumstances and property of assessors.			
17. Borhanpore	Tax on persons	No fixed rate. Levied according to circumstances of assess- ors, generally at 1 per cent. on in- come.			
18. British	Tax on persons	Levied according to circumstances and property of assessors.			
19. Bhadrach	Tax on persons	Levied according to circumstances and property of assessors.			
20. Champore	Tax on holdings	At 5 per cent.; latrine tax at 2 per cent.			

Names of Municipalities	Mode of assessment in Rupees	The rate at which the assessed tax is levied.	Amount of last revision on new assessment made during the year		Remarks
			Increase in income	Decrease in income	
1. Bishnupur	Tax on persons	According to circumstances		Rs. & P.	
2. Bishnupur	Tax on persons	The tax is levied according to circumstances and property of the tax payers within the Municipal		257 0 0	A revision of assessment was made during the year resulting in a decrease in income of Rs. 257
3. Boga	Tax on persons occupying hold new according to these circumstances and property	At 4 per cent per mansam			
4. Brahmanbariah	Tax upon persons	Levied according to the circumstances and property of the assesses		120 0 0	The Government buildings were assessed according to their assessed valuation Assessment not revised, causing a falling off in the income.
5. Burdwan	Tax on holdings	7½ per cent			
6. Buxhat	Tax upon persons according to the circumstances and property of the rate-payers	There was a fixed rate at which the tax was levied but it was generally levied at 1 per cent upon the income of the assesses			
7. Buxar	Tax on persons	Levied according to the circumstances and property of assesses			Assessment revised, resulting in slight increase in income
8. Chailana	Tax upon persons	At 4 pice in the rupee on income.			
9. Chaudhrie	Tax on persons	A fixed rate Levied according to circumstances of assesses generally at 1 per cent on income			
10. Chittra	Tax upon persons	At 1 per cent on income		140 0 0	Assessment revised, resulting in decrease in income

Names of Municipalities.	Mode of assessment in rupees.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in Income.	Decrease in Income.	
21. Chitlagang	Tax on holdings	At 7½ per cent.	Rs. A. P.	Rs. A. P.	The Government buildings were assessed according to their annual valuation.
22. Chupah	Tax on persons ... ..	.....	.....	.....
23. Chundarkona	Tax on persons	According to circumstances and property.	... ..	56 0 0	The assessment register prepared in 1887-88 was slightly modified, and the result was a decrease of about Rs. 56.
24. Chupra	Tax on holdings	7½ per cent.	.....	.....
25. Chyong	Tax on persons	According to circumstances and property	.....	.....	Revised assessment made.
26. Chyulshah	Tax upon persons	Levied according to circumstances and property of the assessors	... ..	... ..	The Government buildings were assessed according to their annual valuation.
27. Chosherkhali	Tax on persons	No fixed rate. Levied according to circumstance of assessors, generally at 1 per cent. on in- come.	.....	.....
28. Cox's Bazar	Tax upon persons	Levied according to circumstances and property of the assessors	.....	.....	The Government buildings were assessed according to their annual valuation.
29. Dalme	Tax on persons	According to circumstances	.....	335 0 0	The assessments were revised during the year, the revision resulting in a de- crease of about Rs. 335 in the income of the Municipality. This decrease is ascribed to the reduced state of the commercial portion of the town caused by the floods and fire in the previous year.
30. Dabait	Tax upon persons	Levied at 1 per cent. upon the estimated income of the assessors according to his circumstances and property.	513 18 0	.....	Assessment revised, resulting in an increase in income of Rs. 513-18.

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	CHANGE OF ANY REVENUE OR NEW ASSESSMENT MADE DURING THE YEAR.		Comments.
			Increase in income.	Decrease in income.	
41. Cutwa	Tax on persons	According to circumstances.			
42. Dacca	Tax on holdings	At 8 per cent. on annual value of holdings.	.....	.....	A revision of assessment was made during the preceding year in this Municipality of Dacca, but the result is not yet known.
43. Delehat	Tax on persons	According to circumstances.			
44. Derjooing	Tax on annual value of holdings.	At 7½ per cent. on holdings and a water-rate at 8 per cent. The scale of fees for cleansing latrines varies according to the valuation of holdings from Rs. 1-6 to Rs. 12 per annum.	.....	.....	In Derjooing the houses in the European quarters, which are mostly built on hire, are generally assessed on their actual rental; the houses in the native quarters which, as a rule, are occupied by their owners, are assessed at the rental they would probably fetch if let. The houses at Jorobanshow and Ghacompahar, Shorish Bauli, Northgate, and at all out-of-the-way places, are assessed at a certain scale of rates fixed for every 100 square feet of ground area occupied, and according to description, position and locality.
45. Daminagar	Tax on persons	Levied according to circumstances and property of assessors.	.....	.....	The average rate at which the tax is levied does not exceed 3 per cent. of the income.
46. Debbatia	Tax on persons	No fixed rate. Levied according to circumstances of assessors, generally at 1 per cent. on income.	.....	.....	The assessment was revised during the year, causing an increase in the income.
47. Deoghur	Tax upon persons...	According to circumstances of assessors.			
48. Dinagpore	Tax on persons occupying holdings according to their circumstances and property	From Rs. 1-6 Rs. 7 per annum.			
49. Dinagpo Hissat		Not stated ..	...	..	Newly created Municipality.
50. Dinnam	Tax on persons	Levied according to circumstances and property of assessors.	...	...	Assessment is being revised.

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION ON NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
31. Durbhanga ...	Tax on holdings ...	7½ per cent. ...	.....	Rs. A. P.	Revision of assessment taken in 1901.
32. English Bazar ...	Tax upon persons ...	At 8 annas per cent. per annum upon income.			
Farradpore ...	Tax on persons ...	Levied according to circumstances and property of the assessors.			
Ghatol ...	Tax on persons ...	According to circumstances and property.	.....	.....	A revision of assessment was made during the year, the rate of assessment having been increased from 18 annas to 16 annas per cent.
35. Gohardanga ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			
36. Gya ...	Tax on holdings ...	7½ per cent. ...	.....	.....	Revision of assessment is in progress, but not yet completed.
37. Hajipur ...	Tax on holdings ...	7½ per cent. ...			
38. Harnarbh ...	Tax upon persons ...	According to circumstances and property, at the rate of 10 annas per cent. of income.	.....	.....	For the purpose of assessment the town of Harnarbh is divided into five blocks. In each block two Commissioners make house-to-house enquiries and fix the assessment of each rate-payer.
39. Hoshangabad ...	Tax on holdings ...	6½ per cent. ...	.....	0 0 0	The assessment was revised in 1898-99, causing a falling off in the income of Rs. 4.
40. Howrah ...	House-rate ...	7½ per cent. on value of holdings.			
41. Jambhoni in Kynab ...	Tax on persons ...	Levied according to circumstances and property of the assessors.			

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	NATURE OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
52. Jamnapore in Monghyr	Tax on holdings ...	At 7 per cent.	.....	Rs. 4.7 200 0 0.	A revision of assessment was made, resulting in a decrease of Rs. 200 in the income.
53. Jalpore ..	Tax upon persons ...	Levied at 4 per cent. upon the estimated income of the assesses according to the circumstances and property.			
54. Jammu ...	Tax on persons.				
55. Jahanabad ...	Tax on persons ...	According to circumstances and property of assesses.			
56. Jalore ...	Tax on holdings ...	75 per cent.			The assessment was revised during the year, resulting in an increase in the income.
57. Jhalokali ...	Tax on persons ...	Levied according to circumstances and property of the assesses.			
58. Jyngapore ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.			
59. Jugdipore ...	Tax on persons ...	Levied according to circumstances and property of assesses.			
60. Jalporee ...	Tax on persons ...	From 6 pice to Rs. 7 per annum ..	.....		In Jalporee a house-tax at the rate of 4 per cent. on the value of holdings is levied. Assessment was revised, resulting in an increase in the income.
61. Jungpore ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assesses, generally at 1 per cent. on income.			
62. Kandi ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assesses, generally at 1 per cent. on income.			

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
75. Kendrapahal ...	Tax upon persons ...	Levied at 1 per cent. upon the estimated income of the assessee according to his circumstances and property.	Rs. A. P. 135 14 5	.....	Assessment revised, resulting in an increase of Rs. 135-14-5 in the income.
76. Khagoul.	.....	.....	.....	.....	Newly constituted Municipality.
76. Khilpal ...	Tax on persons ...	According to circumstances and property.			
76. Khulna ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessee, generally at 1 per cent. on income.	.....	.....	The assessment was revised during the year, the revision resulting in an increase in the income.
77. Kichangunge ...	Tax on persons ...	According to circumstances and property.			
78. Kishoregunge ...	Tax on persons ...	Levied according to circumstances and property of the assessee.	203 15 0	.....	A revision of assessment was made during the year, resulting in an increase of Rs. 203-15 in the income.
79. Kotchandipore ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessee, generally at 1 per cent. on income.			
80. Kotrung ...	Tax on persons ...	According to circumstances.			
81. Krishnagar ...	Tax on holdings ...	6 per cent.			
82. Kureong ...	Tax on annual value of holdings.	7½ per cent.			
83. Kuchib ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessee, generally at 1 per cent. on income.			
84. Lalbagh ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessee, generally at 1 per cent. on income.			

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULTS OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
55. Lalgunge ...	Tax on holdings ...	7½ per cent. ...	Rs. A. P. .....	.....	Assessment revised.
56. Naderipore ...	Tax on persons ...	Levied according to circumstances and property of the assessors.			
57. Madhubani ...	Tax on persons ...	18 annas per cent.			
58. Maherpore ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessors, generally at 1 per cent. on income.			
59. Midnapore ...	Tax on holdings ...	7½ per cent.			
60. Mohanpore ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessors, generally at 1 per cent. on income.	.....	.....	A revision of assessment was made during the year, resulting in an increase in the income.
61. Monghyr ...	Tax on holdings ...	At 6½ per cent.; latrine-tax at Rs. 32 per cent.	57 0 0	.....	A revision of assessment was made, resulting in an increase of Rs. 57 in the income.
62. Mothari ...	Tax on persons ...	Levied according to circumstances and property of assessors.	1,745 0 0	.....	Assessment revised, resulting in an increase in the income.
63. Mousterpore ...	Tax on holdings ...	7½ per cent. ...	1,395 0 0	.....	No revision of assessment was made during the year, but new houses were brought under assessment and tax on improved buildings enhanced.
64. Muktagacha ...	Tax on persons ...	Levied according to circumstances and property of the assessors.	200 0 0	.....	A revision of assessment was made during the year, resulting in an increase of Rs. 200 in the income.
65. Nathani ...	Tax upon persons according to the circumstances and property of the taxpayers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessee.			

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
96. Nalohiti ...	Tax on persons ...	Levied according to circumstances and property of the assesses.	Rs. A. P. 44 10 0	.....	A revision of assessment was made during the year, causing an increase of Rs. 44-10 in the income.
97. Narasingunge ...	Tax on holdings ...	At 6 per cent. on annual value of holdings.	.....	.....	No revision of assessment was made during the year, but a new valuation list is said to have been prepared.
98. Natiore ...	Tax on persons occupying holdings according to their circumstances and property.	From Rs. 1 to Rs. 54 per annum.			
99. Nasirabad ...	Tax on persons ...	Levied according to circumstances and property of the assesses.			
100. Netrokona ...	Tax on persons ...	Levied according to circumstances and property of the assesses.			
101. Noakhali ...	Tax upon persons ...	.....		
102. North Barrackpore ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.	.....	.....	The Government buildings were assessed according to their annual valuation.
103. North Dum-Dum ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.			
104. Nuddea ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assesses, generally at 1 per cent. on income.			
105. Old Maidah ...	Tax upon persons ...	According to circumstances of assesses.			

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
108. Patna	Tax on holdings	7½ per cent.	Rs. A. P. .....	.....	In several thannas of the town, the assessments were revised. No increase to income is anticipated.
109. Patnaspore	Tax on persons	Levied according to circumstances and property of the assesses.			
109. Patnaspore	Tax on holdings	At 7½ per cent.			
109. Patna	Tax on persons occupying holdings according to their circumstances and property.	At 8 annas per cent. on income ..	.....	.....	In Patna the income tax was levied during the year on the rent of holdings at the rate of one anna in the rupee. Assessment revised, resulting in an increase in the income.
110. Furraka... ..	Tax upon persons	According to circumstances, at rates varying from 4 pice to 8 pice per rupee.	296 9 3	.....	There was no revision of assessment during the year, but the income of the Municipality increased by Rs. 296-9-3, owing to the growth of population on account of the re-opening of works on the Bengal-Nagpore Railway.
111. Furrakah	Tax on holdings	At 8 per cent. on houses and 4½ per cent. on lands.			
112. Rajpore	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.			
112. Ramjiburnpore	Tax on persons	According to circumstances and property.	.....	.....	The assessment was revised during the year, resulting in an increase of Rs. 40 in the income.
114. Rampore Beshalah	Tax on persons occupying holdings according to their circumstances and property.	At 8 annas per cent. on income...	.....	.....	In Rampore Beshalah and Hatterthe income tax is also levied. Some additions and alterations were made in the assessment, without affecting the income.
115. Ranaghat	Tax on holdings	4½ per cent.			
115. Ranaghat	Tax on holdings	7½ per cent. ... ..	.....	.....	In Ranaghat the substitution of a tax on holdings for the tax upon persons was made from 1st July 1905.

Names of Municipalities.	Mode of assessment in ranga.	The rate at which the assessed tax is levied.	RESULTS OF ANY REVIEW OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
117. Ranchi ...	Tax upon persons ...	According to circumstances, at the rate of 1 per cent. on all incomes up to Rs. 100, and 8 annas per cent. on all incomes above that amount up to the limit fixed by law.			
118. Ravigunge ...	Tax on holdings ...	7½ per cent.			
119. Roerah ...	Tax on persons ...	Levied according to circumstances and property of assesses.			
120. Rangpore ...	Tax on persons occupying holdings according to their circumstances and property.	No fixed rate.			
121. Sahabgunge ...	Tax on holdings ...	At 3½ per cent. Istino tax at Rs. 1-3 per cent.			
122. Santipore ...	Tax on holdings ...	6½ per cent.			
123. Sasaram ...	Tax on persons ...	Levied according to circumstances and property of assesses.			
124. Shikha ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assesses, generally at 1 per cent. on in- come.			
125. Surajgunge ...	Tax on persons occupying holdings according to their circumstances and property.	At 8 annas per cent. on income ...	.....	.....	Assessment revised, resulting in an increase in the income.

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
126. Serampore	Tax on holdings	7½ per cent.	Rs. A. P.	Rs. A. P. 512 0 0	The assessment was revised in 1896-97, causing a falling off in the income of the Municipality of Rs. 512.
127. Sowan	Tax on holdings	7 per cent.			
128. Sherepore in Bogra...	Tax on persons occupying holdings according to their circumstances and property.	At 4 pice per rupee on monthly income.			
129. Sherepore in Myngangh.	Tax on persons	Levied according to circumstances and property of the assesses.	507 0	.....	A revision of assessment was made, causing an increase of Rs. 507-0-0 in the income.
130. Sitamarhi	Tax on persons	Levied according to circumstances and property of assesses.			
131. Sonamukhi	Tax on persons	Levied according to circumstances and property of assesses.			
132. Soory	Tax on persons	The tax is levied according to circumstances and property of the tax-payers within the Municipality.			
133. South Barrackpore...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.	2,475 0 0	.....	A revision of assessment was made during the year, causing an increase in the income.
134. South Dum-Dum ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.			
135. South Suburban ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.			
136. Suburbs of Calcutta	Tax on holdings	7½ per cent.			

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
137. Taki	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessee.	Rs. A. P.		
138. Tangail	Tax on persons	According to circumstances and property of assessee.			
139. Tekari	Tax on holdings	7½ per cent.			
140. Tumlook	Tax on persons	According to circumstances and property.	136 0 0	.....	In Tumlook the assessment was revised during the year, resulting in an increase of Rs. 136 in the income of the Municipality.
141. Uttarpara	Tax on holdings	7½ per cent.	50 0 0	.....	The assessment was revised during the year, causing an increase of Rs. 50 in the income.

Abstract statement of the Income of the Municipalities in Bengal during 1887-88.

[illegible]

APPENDIX H.

Statement showing the results of vaccine operations carried on during the year 1887-88 in the Municipalities in Bengal.

No.	NAMES OF MUNICIPALITIES.	Number of vaccinators employed.	Number of persons vaccinated.	Cost incurred by the Municipalities.	REMARKS.
1	Arrah	{ 1 for one year 1 for four months }		Rs. 100.	
2	Assensole ... ..	.....		
3	Baduria	1 for four months			
4	Baidyabati	1 for five months	418	Rs. 10 per month.	
5	Belasore	1 vaccinator	995	Rs. 10 per mensem.	A reward of one anna for every successful case was given to the vaccinator.
6	Bali	1 employed from November last ...	321	Rs. 10 per mensem.	The work of the vaccinator in Bali was superintended by an Inspector from Howrah, whose travelling charges, amounting to Rs. 3 per mensem, was paid by the Commissioners.
7	Baukurah	1 for the whole year	604	Rs. 10 per mensem.	
8	Bansberia	1 for five months	325	Rs. 12 per month.	
9	Barnagore	{ 1 for 12 months 1 for six months }			
10	Barasat	1 for six months			
11	Barh	1 vaccinator from November 1887 to March 1888.		Rs. 10 per month.	
12	Barripore	1 for four months			
13	Barisal	1		Rs. 9 per mensem.	
14	Basitpore ... ..	.....			Licensed vaccinators were employed by the superintendent of Vaccination, but the municipality did not contribute anything towards their pay. They are said to have received fees.
15	Boernagore	2 for two months			
16	Bohar	{ 1 for the whole year 2 for five months }		Rs. 114-11-3.	
17	Berhampore	2 for 12 months			
18	Bettiah	{ 3 vaccinators 1 Inspector }	1,097		
19	Bhabuah	1 for four months		Rs. 40.	
20	Bhagulpore	3 vaccinators			
21	Buddreswar	1	221	Rs. 10 per mensem.	
22	Bishnupore	1 for the whole year		Rs. 10 per mensem.	
23	Bogra	1 from October 1887 to February 1888.			The vaccinators were paid by fees at the rate of 3 annas for each successful case.
24	Brahmunberia	1			The vaccinator gets 2 annas for each successful case.
25	Burdwan	1 for the whole year	1,097	Rs. 14 per month.	
26	Buxarbat	1 for three months			
27	Buxar	1 for 12 months		Rs. 90.	
28	Chalchase*	1 for six months		Rs. 6 per mensem.	
29	Chunderkona	1 for three months	386	Rs. 12 per mensem.	
30	Chattri	1 permanent vaccinator		Rs. 8 per mensem.	

* The Compulsory Vaccination Act was in force except in the municipality marked with an asterisk.

No.	NAME OF MUNICIPALITY.	Number of vaccinators employed.	Number of persons vaccinated.	Cost incurred by the Municipality.	REMARKS.
81	Chogdah	1 for two months			
82	Chittagong	8	688		847 cases were successful.
83	Chandaria	1 for three months			
84	Chaugr	A paid vaccine establishment was employed throughout the year.			
85	Colgong	1 vaccinator			
86	Comilla	1	678		
87	Coonmarkhally*	1 for three months			
88	Cox's Bazar ... ..	.....		
89	Culina	1 for six months	668		The vaccinator was paid a fee of 3 annas for each successful operation.
90	Cuttack	{ 1 head vaccinator 4 vaccinators }	1,813		1,486 cases were successful.
91	Cutwa	1 jointly	201		1 vaccinator was jointly employed by the municipalities of Cutwa and Dainhat on Rs. 10 per mensem.
92	Dacca	Vaccination carried on by an establishment entertained by the municipality under the Civil Surgeon, consisting of three vaccinators.			
93	Dainhat	1 jointly			
94	Darjeeling	1 for 12 months			
95	Daudmugur*	NIL.			The vaccinator works under the orders of the Civil Surgeon, but reports all his proceedings to the municipal officer. The inhabitants of this town do not appreciate vaccination, and are very unwilling to have their children vaccinated.
96	Dobhatta	NIL.			
97	Dowghur	1 vaccinator			
98	Dinapore	1 for 12 months			
99	Dinapore Nizamat ... ..	.....		
100	Dumraon	1 for eight months		Rs. 83-7-5.	
101	Durbhanga	3 paid by Municipality at Rs. 10 per mensem, and 1 by the Durbhanga Raj.	2,587		2,135 cases were successful.
102	English Bazar	1 vaccinator			
103	Farrakka	1 licensed vaccinator			
104	Ghatal	1 during the cold season		Rs. 10 per month.	The work was done under the supervision of the Civil Surgeon, and the Superintendent of Vaccination respectively.
105	Goverdhan	1 for two months			
106	Gya	1 permanent vaccinator on Rs. 8 per mensem, and 2 from 1st October 1907 to 31st March 1908, on Rs. 10 each per mensem, and 2 persons on Rs. 5 each for six months.	1,403		The number of prosecutions instituted under the Act was 170.
107	Hajipore*	1	108	Rs. 15 per mensem.	There is some improvement in the feeling of the people about vaccination.
108	Hazaribagh	1 vaccinator		Rs. 8 per mensem.	
109	Hooahly and Chinsurah	3	2,688	Rs. 10 per mensem.	
110	Howrah	{ 1 head-vaccinator 3 ordinary vaccinators }	2,656	{ Rs. 15 per mensem, Rs. 10 per month each.	
111	Jajpore	1 for three months		Rs. 8 per mensem.	
112	Jamshapore in Mymensingh	1			The collecting officer, who is also a trained vaccinator, performed the work at an extra cost of Rs. 5 per mensem.
113	Jamshapore in Monghyr	2 vaccinators			
114	Jamni	1 vaccinator			
115	Johannabad*	1 for four months	140	Rs. 10 per mensem.	

* The Compulsory Vaccination Act was in force except in the municipalities marked with an asterisk.

No.	NAMES OF MUNICIPALITIES.	Number of vaccinators employed.	Number of persons vaccinated.	Cost incurred by the Municipality.	REMARKS.
65	Jessore ...	1 for twelve months ...			
67	Jhalokati ...	...	...	...	No vaccinator was appointed by the Municipality, but the Superintendent of Vaccination sent an officer for the work.
68	Jaynagar ...	1 for three months ...			
69	Juglispore* ...	1 for six months ...		Ra. 60.	
70	Julpore ...	1 from 10th December 1887 to end of March 1888.			
71	Jungpore ...	1 for twelve months ...			
72	Kandi ...	1 for six months ...	...	...	The vaccinator was paid at the rate of 2 annas per head.
73	Kandrapara ...	1 employed in February 1888 ...	41	...	Eighteen cases were successful.
74	Khagoul ...	...		
75	Khirpai ...	1 for one month ...	121	Ra. 18.	
76	Khoolia ...	2 for three months ...			
77	Kishengunge* ...	1 ...			
78	Kishoregunge ...	1 from November 1887 ...	...	Ra. 10 per mensem.	
79	Kotechandpore ...	1 for four months ...			
80	Kotrung ...	...	111	Ra. 61	
81	Krishnanagar ...	1 for twelve months ...			
82	Kurseong ...	1 for two and-a-half months ...			
83	Kushtia ...	1 for two months ...			
84	Lalbagh ...	1 for twelve months and three for six months.			
85	Lalgunge ...	1 ...	178	Ra. 10 per mensem	Vaccination is unpopular. The people prefer coulation.
86	Madaripore ...	1 licensed vaccinator ...	...	...	The work was done under the supervision of the Civil Surgeon and the Superintendent of Vaccination, respectively.
87	Madhubani ...	1 for six months ...	1,211	Ra. 10 per mensem.	
88	Meherpore ...	1 for two months ...	0,100 cases successful.		
89	Midnapore ...	1 ...	791		
90	Moheshpore ...	1 for two and-a-half months ...			
91	Monghyr ...	{ 1 inspector ... 3 vaccinators ... }			
92	Moulhari ...	1 ...	240	...	There were 17 prosecutions instituted under the Vaccination Act.
93	Mounsherpore ...	4 for six months ...		Ra. 10 each per mensem.	
94	Muktagesha ...	1 for three months ...			
95	Nalhati ...	2 for six months ...			
96	Nalchiki ...	1 ...	...	Ra. 10 per mensem.	
97	Narsingungo ...	1 for five months ...	...	Ra. 13 per mensem.	
98	Natore ...	1 for twelve months...			
99	Nasirabad* ...	...	...	...	No establishment was entertained for vaccination, but the Municipality paid Ra. 50 to the charitable dispensary dresser, who worked under the supervision of the Civil Surgeon.
100	Netrokona* ...	1 for three months ...			
101	Nankhali ...	1 for six months ...			
102	North Barackpore ...	1 for six months ...			
103	North Dum-Dum ...	2 for three months ...			

* The Compulsory Vaccination Act was in force except in the Municipalities marked with an asterisk.

No.	NAMES OF MUNICIPALITIES.	Number of vaccinators employed.	Number of persons vaccinated.	Cost incurred by the Municipality.	REMARKS.
106	Muddea	1			
106	Old Maidah*	1 vaccinator ... ..	.....	.....	Not employed by the Municipality.
108	Paina	12 vaccinators and 1 inspector	3,580	Rs. 734.	
107	Paraspore*	1		Rs. 3 per mensem.	
108	Poope	1 for 12 months	584	Rs. 10 per mensem ...	409 cases were successful.
109	Purna	1 for six months			
110	Purulia	1 for the whole year ... ..	.....	Rs. 10 per month ...	The Compulsory Vaccination Act is said to have worked without opposition.
111	Purneah	1 vaccinator			
112	Rajpore	1 for five months			
112	Ranlibanpore	1 for two months	260	Rs. 12 per mensem.	
114	Rampore Baulchah	1 for 12 months			
115	Ranaghat	1 for three months			
116	Raneegungo	1 for six months	637	Rs. 12 per mensem.	
117	Ranchi	1 ... ..	.....	Rs. 10 per mensem during the working season, and Rs. 5 a month during recess.	
118	Ravilungo	2	430 (368 successful.)	Rs. A. P. 50 10 0	
119	Roorah*	1 for six months ... ..	.....	
120	Rangpore	{ 2 for six months 1 additional for three months ... ..	.....	.....	Vaccination is not appreciated by the Mahomedans or the "Kayas" or Hindustani traders. Thus, much opposition still exists there, in consequence of which vaccine depots or stations have been found unsuccessful, and house-to-house vaccination has been in operation for some years. Report not received.
121	Ruahelungo ... ..	.....	.....	.....
122	Santipore	1 for six months ... ..	.....	
123	Sasaram	1 for six months ... ..	.....	00 0 0	
124	Saithira	2 for four months			
125	Serajungo	1 from October 1887 to March 1888			
126	Serampore	1	800	Rs. 195	
127	Sewan ... ..	.....		
128	Sherepore in Bogra	1 for five months.			
129	Sherepore in Myemshingh ... ..	.....	.....	.....	Licensed vaccinators were employed by the Superintendent of Vaccination. The municipality did not contribute anything towards their pay. They are said to have received fees.
130	Sitamarhi*	1 for five months ... ..	.....	Rs. 10 per mensem.	
131	Sonmukhi*	1 for six months ... ..	.....	Rs. 10 per mensem.	
132	Soory	1 in each during the cold season ... ..	.....	.....
133	South Barrackpore	1 for six months			Vaccine operations were performed in Sooree from November to February by the dispensary staff under the supervision of the hospital assistant, on receiving an extra allowance of Rs. 5-12-10.
134	South Dum-Dum	1 for three months			
135	South Suburban Municipality.	2 for nine months			
136	Suburban Municipality	2 Inspectors 12 vaccinators	2,107 (2,044 successful.)	.....	There were three cases of small-pox in the Municipality during the year.
137	Taki	1 for four months			
138	Tangail* ... ..	.....		
139	Tikari*	1 for six months		Rs. 6 per mensem.	
140	Tumlook	1 from November 1887 to March 1888.	122	Rs. 10 per mensem.	
141	Uttarpara	1	96	Rs. 6 per mensem.	

* The Compulsory Vaccination Act was in force except in the Municipalities marked with an asterisk.

APPENDIX I.

Statement showing the sources of water-supply of the Municipalities in Bengal.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
1. Arrah	Wells, tanks and canal—Well water wholesome.
2. Balasore	The water-supply of this town is chiefly derived from the river Barrabalong, on which the town stands, and also from tanks and wells. The sources of water-supply are abundant. The cutcherry well water is excellent in quality, and is used both by the Europeans and by many well-to-do persons. There are two municipal wells, and these are largely resorted to by the neighbouring residents. No water-works were constructed during the year.
3. Bankura	In Bankura the people obtain their supply of drinking-water from the rivers Gondeswari and Dalkessari, but when these dry up in the hot season, they have to scoop out holes in the sandy beds of the rivers to get water. There are several tanks and wells, the water of which is used for bathing and other purposes.
4. Barh	Ganges and wells.
5. Behar	Wells.
6. Bettiah	Tanks and wells—Well water good.
7. Bhadoosh	Wells—Sufficient.
8. Bhagulpore	The people of the town use both river and well water. There are six municipal wells besides private ones. Owing to the river (the Ganges) having shifted its bed, and the main channel no longer running close to the town, there is difficulty in obtaining water during the dry and cold-weather seasons. To remedy this, water-works on a large scale, at an estimated cost of Rs. 2,65,097, have been constructed, which now supply the town with water. No water-rate is yet levied, though part VII of the Municipal Act is in force in three wards. There is a difficulty about levying a rate on the houses near the one main laid, when that is largely being used by houses at a distance. There are many reservoirs of water in the town of Bishenpore, of which the principal are Lalband, Jamunaband, and Pakaband. The first contains good drinking-water, but as it is situated outside the town, it is not much resorted to by the people. Jamunaband has been partially choked up with weeds, and the water of the Pakaband is not wholesome. But owing to the central position of the Pakaband, a large portion of the people use it. There are also many tanks which are being silted up, and which require re-excavation. A few of the inhabitants use the water of the Koch-Borai, which is a branch of the river Borai.
10. Bogra	The river Korotoya, which flows below the municipality, is the principal source of the water-supply of this town. The river water is used for drinking purposes, though there are wells in almost every house. The quality of the river water is not bad, except in the rainy and dry seasons. In the rainy season the water of the river becomes a little muddy, and is polluted when the drains of the town and <i>sullas</i> from jheels in the interior of the district empty their contents into it. In the dry season, particularly in the months of March, April, and May, the water becomes stagnant. The well water is generally good. The supply of water is sufficient to meet the requirements of the people. No new water-works have been constructed during the year, but the old ones were repaired and kept in good order. No water-rate is levied, nor is Part VII of the Act in force.
11. Brahmunberia	Water for bathing, drinking, and culinary purposes is drawn out of tanks, as well as from the river Teetas, on which the town stands.
12. Burdwan	In Burdwan the people on the northern side of the Banks derive their water-supply from the street hydrants. The number of houses connected with the main water-pipes rose from 96 in the year 1880-87 to 103 during the year under report. The water-pipes have been extended during the year to mohallas Bajeprotahpur, Bechhatta, Dhograsohid, Dangapara and Sambazar, and provision has been made in the current year's budget estimates of the municipality for further extension of water-supply pipes. Those who do not use pipe-water draw their supply from some of the tanks belonging to the Burdwan Raj Estate, the water of these tanks becoming at certain seasons foul owing to the decomposition of aquatic weeds, &c. The people living on the southern side of the Banks use the water of that river as well as that of the Demoda of the Eden Canal and of some of the principal tanks in the neighbourhood.
13. Buxar	Ganges and wells—The Ganges water is good, and is used by the majority of people.
14. Chaiabasa	The water-supply is drawn from the Boro river and from tanks and wells. The supply is sufficient and good. Steps are being taken to clean out the three tanks set aside for drinking and culinary purposes. The old wells in the town have been cleaned and deepened, and a new one has also been constructed at a cost of Rs. 210-10-6. The large lake, which is fed chiefly by springs, is set aside for bathing. Washing of clothes, animals, &c., in this lake is strictly prohibited.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
15. Chattrā	The water-supply is obtained from tanks and wells. There are five tanks and numerous wells. Two of the tanks belong to the municipality and three to private individuals. The majority of the people of the town use well water for drinking. Three of these wells are reported to contain excellent water, and are resorted to by the bulk of the people of the town. Two of them were repaired by the municipality. The water-supply of the town is on the whole fairly good and sufficient.
16. Chittagong	Not many mofussil towns can boast of such naturally pure water as Chittagong. The soil being sandy and containing hilly ranges, water-springs abound, which supply very good water. Many of these springs are enclosed and covered in; there are also masonry wells, both public and private. The springs are not to be found, however, in the alluvial lands near to the khals and the rivor, and in those parts spring water can only be had by those who can afford to pay for its carriage by coolies or servants. Some tanks are also supplied by springs, and their water is also good. It is the southern part of the town, adjoining the port, which is becoming more populated, that is chiefly in need of springs. The soil being clayey, tanks are the only means of water-supply there. To supply pure water to the shipping, a water-work was set on foot and completed at the expense of the Port Fund, but the municipality has as yet nothing to do with it.
17. Chupra	Ganges, tanks and wells—Well water sufficient and good.
18. Golgong	There are no public tanks or wells the people chiefly use Ganges water.
19. Comillah	In Comillah water is drawn from tanks, and a tank called Rani Dighi, which has been set apart for drinking purposes, supplies drinking water to the public. The water of other tanks is also good, and the water from river Goomti is also used.
20. Cox's Bazar	In Cox's Bazar there are springs and wells, and some tanks which supply water. The best water for drinking purposes is supplied to the residents of the town and outside municipal limits by a well near the sub-divisional out-cherry, which being under the Sub-divisional Officer's eye, is well kept; it is periodically dug out and a few seers of lime occasionally put in, which improves the water. Some tanks also are kept apart for drinking purposes, but little or no recourse is had to them, as the place is very straggling.
21. Culna	In Culna the well-to-do people and those who live close by the river Bhagiruttee, which forms its northern boundary, use its water for drinking purposes, but those who live in the interior derive their supply from tanks, the water of which is not wholesome. The Municipal Commissioners possess a tank, which partly supplies the wants of the inhabitants, and have undertaken the excavation of another tank in that quarter of the town where it is much needed.
22. Cuttack	The water-supply of this town is derived from rivers.
23. Cutwa	The inhabitants of Cutwa, with the exception of a few persons who derive their supply from Adjai, use the water of the Bhagiruttee for drinking and culinary purposes. There are also several private tanks and wells in the town, which supply water for cooking and other purposes.
24. Dacca	As reported in previous years, nearly two-thirds of the population are supplied with filtered water from the water-works established in 1876 through the liberality of Nawab Sir Abdool Gunny, K.C.S.I., who paid a sum of Rs. 1,50,000 towards their cost and maintenance; the rest of the population resort to tanks, wells, khals and the river, the water of which is said to be impure and unwholesome. The proposed extension of the water-works, reported in previous years, is still in abeyance. The Chairman states that the Superintending Engineer having decided that an additional engine and pump were necessary, the Executive Engineer of this Division asked the Commissioners in October last whether they were prepared to undertake during the year certain works named in his letter. The Commissioners, at a meeting held in January last, agreed to take them in hand, and sent intimation to that effect to the Executive Engineer, but the latter has not as yet moved in the matter. It seems to me, however, that the initiative should have been taken by the Commissioners themselves, and not left to the Executive Engineer. No water-rate is levied in this municipality, the Nawab's gift being subject to the condition that no such rate should be imposed.
25. Dainhat	The people of Dainhat mostly obtain their supply of drinking water either from the Bhagiruttee, which lies at a distance or from a beel called the Banor. Some people use tank water, which is not good.
26. Darjeeling	The water-supply of the town is obtained chiefly from the Sinchal Hills by means of cast-iron pipes comprising a 6-inch main from the source to the eastern foot of the Jellapahar Hills near Jore Bungalow. From this point to the reservoir, near Rockville, a 4" pipe is laid. From the reservoir the water is distributed throughout the town in pipes of different sizes as circumstances require. A small quantity of water is also drawn from the springs on the western slope of the Jellapahar Hills by means of 4" pipes. This line is connected with the Sinchal supply distribution pipes near the Union Chapel. The water-supply has been found to run short in the dry months of the year, more specially for flushing drains. It is therefore under the contemplation of the Commissioners to endeavour to increase the supply of water, which is of an excellent quantity. The following water-works were executed at the cost of the Municipality:— <ol style="list-style-type: none"> 1. For laying down water-pipes to the junctions of the roads below "Hadam Lodge" and putting up a hydrant there. The cost incurred was Rs. 63-4. 2. For carrying water to Black Town for flushing drains. The cost incurred was Rs. 34-5-5.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
	<p>3. For laying down pipes to houses near "Eden Falls," "Emerald Bank" and "The Dingle," and flushing drains there. The cost incurred was Rs. 210-12-6.</p> <p>4. For carrying water to Kose Bank from the Kag Jhora hydrant. The cost incurred was Rs. 330-13-1.</p> <p>5. For constructing revetment to protect the pipe line to the slaughter-house at Bhootia Bustee. The cost incurred was Rs. 10-8.</p> <p>6. For constructing revetments to maintain the springs at Point Clear No. 1. The cost incurred was Rs. 162.</p> <p>7. For constructing a revetment to protect pipe lines below the ridge, costing Rs. 25-8-3.</p> <p>8. Other repairs too numerous to detail.</p> <p>Besides the above works, certain house connections were allowed at the cost of the owners. Part VII of the Act is in force, and a water-rate of three per cent. per annum was charged during the year on the annual value of houses where water is supplied from the municipal pipe.</p>
27. Daudnagar ...	Wells and canal—Well-water sufficient and wholesome. Canal water not much used.
28. Deoghur ...	The water-supply of the town is derived from a hill-stream which flows by the town, from four tanks, and from 57 wells, including the municipal and the railway wells. The quality of the water supplied by the hill-stream and wells is good.
29. Dinagopore ...	The river Purnabhaha, tanks and public and private wells are the chief sources of water-supply. The well-water is good, and the natives prefer it for drinking purposes. The municipal wells are kept clean, but as some of them are very old, the people seldom use the water from these wells for drinking. The tanks and private wells generally dry up during the hot weather when the want of water is felt. No water-works were constructed during the year. Part VII of the Act is not in force, nor is any water-rate levied.
30. Dumraon ...	Wells. Well water sufficient and pretty clean.
31. Durbhanga ...	Bagmori river, wells and tank.—Water-supply fairly good.
32. English Bazar ...	The water-supply of the town is chiefly drawn from the river Mahananda, but people living at a distance from the river use tank water. The water of the river Mahananda deteriorates in quality during the dry season. There are some private and public wells within the municipality which help in supplying water to a great extent, but their number is limited, and the digging of some new wells in those parts which are situated at a distance from the river is urgently required. The want of wells is much felt during the hot season when the tanks dry up.
33. Furreedpore ...	The want of good drinking and bathing water is severely felt at Furreedpore during the greater part of the year, but more specially during the dry months. At present the water of the khali that runs along the western side of the bazar is used for bathing, while that of the four municipal tanks is used for drinking and culinary purposes. These tanks are maintained in fairly good order. An ordinary well is said to have been recently sunk in village Kanaiapore at a cost of Rs. 28 for the use of the village people. As reported last year, subscriptions were called for from the several zemindars and talookdars of the district for excavating a large tank at a central place within the town. The Magistrate reports that the public have subscribed about Rs. 2,140. An application was also made to Government, but it declined to render any assistance. With the above-mentioned sum of Rs. 2,140, and a provision of Rs. 1,700 made in the current year's budget, the Commissioners have submitted a requisition for acquiring the land required for the purpose, and if the proceedings are finished before the rains, the Commissioners may undertake the work next dry season.
34. Gya ...	Wells and the river Falgu.—The quality of water obtained from wells is wholesome, but this is not the case with what is obtained from the bed of the river owing to many impurities. The supply of water is sufficient for the people. Gunduck and wells.
35. Hajepore ...	
36. Hooghly and Howrah districts, Municipalities in the—	Those residents of the numerous municipalities in the Hooghly and Howrah districts, bordering on the river Hooghly, who live within easy reach of the river use its water, but those who live at a distance resort to tanks for their supply. Those inhabitants of Bansberia who live in the vicinity of the river Saraswati use its water. The wealthier portion of the inhabitants of Uttarpara procure their supply of drinking water from the Calcutta pipes, paying the usual license fees. There are three public tanks in the Hooghly and Chinsurah Municipality. In Serampore a tank is reserved by the East India Railway Company for drinking water. The water of this tank has been filled up with noxious vegetation and has consequently deteriorated. The river water does not sufficiently meet the requirements of the towns of Baidabati and Bali, where a few good tanks are needed for the use of the inhabitants residing in the interior. The people of Jhanabad derive their water-supply from the river Sali. The water thus obtained is good and wholesome.
37. Howrah ...	In Howrah the wealthy few get filtered water from Calcutta, the bulk of the people draw their supply from the river Hooghly, and from tanks which are more or less unclean. With a view to remove this want, the Municipal Commissioners requested the Corporation of Calcutta to give them a supply of filtered water through a pipe laid across the river Hooghly. The Corporation refused to comply with the request, and Government declined to interfere with the decision of the Corporation. The Municipal Commissioners now propose to draw their supply of water from Golabaree or Bandaghat. But the question has not yet been settled.

NAME OF MUNICIPALITY.	Sources of water-supply.
38. Haastibagh ...	The water-supply of the town is derived from numerous wells and from eight tanks, of which three are under the direct control and management of the municipality. The water is good in quality, and the supply amply sufficient. Care is taken to prevent pollution by washing and bathing, guards being sanctioned at the ghats. Special tanks have been set apart for use by dhobis and others for washing clothes. One new well was constructed by the municipality during the year under report.
39. Jaipore ...	Well water is generally used by the inhabitants of the municipality for drinking and culinary purposes. Some of the villages within this municipality derive their supply of water from the river Baltumie. There are many wells within private enclosures. The people of this town also draw their supply of water from the 18 wells scattered within it. They are purged when necessary at the cost of the municipality. No water-works were constructed during the year.
40. Jamalpore ...	The supply is drawn from wells belonging to the municipality as well as those belonging to private individuals; 13 wells have been constructed by the municipality for the use of the public. The scheme for supplying water by the Railway Company from the hills has been completed. The water is at present used by the workshops of the Company.
41. Janui ...	The water-supply in this town is chiefly obtained from wells constructed by private individuals. The water of these wells is reported to be generally good and sufficient, and in certain cases above the average in quality. There are also four tanks which were excavated during the famine as relief works. But the water in these tanks is not very good, and is seldom used for drinking purposes.
42. Municipalities in the district of Jessore.	The supply of good drinking water is deficient in all the municipalities in the district of Jessore. In Jessore itself the Bhairab and a few tanks are the principal sources of water-supply: the quality is very bad. The river near the most crowded parts of the town is little better than a stagnant pool: Some of the tanks are set apart for drinking only, but even in these the water is inferior, and the only good water in the place comes from the jail wells. A new masonry well is being constructed in front of the thana at a cost of Rs. 1,100. Kotchandpore and Moheaspore similarly draw their supply from the river and from wells. The water at Kotchandpore is extremely bad. The river at Moheaspore supplies little or no drinking water. The municipality, however, has commenced excavating a tank in the heart of the town.
43. Jugdishpore ..	Wells.—Water abundant and good.
44. Julpigore ...	The chief sources of water-supply are the rivers Teesta and Kuria and the local wells. The river Teesta supplies excellent and abundant water, which is used by the Europeans and the better class of the native population. The rest draw their supply from the river Kuria and local wells. By far the larger portion of the population derive their supply from wells, which are mostly kutcha. The kutcha wells are sunk on the highest piece of land available, but they are not protected from surface pollution, and many of them are dangerously near privies and pits for the reception of filth and rubbish. It was suggested by the Sanitary Commissioner that the municipality should sink and protect wells in different parts of the town, and the Commissioners under professional advice put off their construction till the water had sunk to its lowest level, and allotted Rs. 600 in this year's budget for the purpose.
45. Kendrapore ...	The Gobri river and Gobri canal supply water for drinking and culinary purposes. During the hot season, when the river is dried up and the canal is closed for annual repairs, the canal supplies water to certain tanks which prove sufficient for the use of the people till the canal re-opens.
46. Municipalities in the district of Khoulna.	The town of Khulna has on the north and east good tidal rivers yielding a plentiful supply of fresh water. The south and western portions of the town are too far from the river for the inhabitants to take advantage of them. The tanks are not good, and most of them dry up during the hot weather. The Public Works Department has recently begun the excavation of a large tank in the field, where the earth was dug to make bricks for the new cutcherries, and is deepening and enlarging two other public tanks. All these three are, however, unfortunately more or less near the river, and so will not supply the parts of the municipality where the want of drinking-water is most felt. The municipality contemplates also excavating a tank at Baniakhsar with the money given by Mr. W. M. Olay, a part of the town which is cut off from easy access to the river by the large railway enclosure. In Satkhira and Dehatia the river water cannot be used for drinking purposes at all seasons. At times it becomes more or less brackish, and consequently the people have then generally to resort to tanks. In Chanduria, the villages Gusipara and Chanduria, which are situated on the bank of the flowing river Ichamutty, get a supply of very good water from the river. In Gairah and Chandanpore there are some excellent tanks belonging to the zemindar of the place, which supply drinking and bathing water. The village Kadpore is somewhat worse off in this respect, there being no good tanks, and the place being situated at an inconvenient distance from the river at Chanduria and the tanks at Chandanpore. There are in this place a very large number of <i>dobas</i> , which are little better than cess-pits except in the rainy season, and even at that time the water is rendered unserviceable by reason of the steeping in them of jute plants—a nuisance not likely stopped unless severe measures are taken under the provisions of the Municipal Act. The Magistrate's attention will be called to this. To improve water-supply, it is necessary to excavate a good sized tank; but the Commissioners are not in a position to provide at present the cost of this undertaking.
47. Kishoreganje ...	The people generally use well-water.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
48. Kuteang	The water-supply of the town was sufficient for ordinary requirements. The source from which the old line of main pipes is supplied lies above the bazar. A second reservoir was built and a new branch line was opened during 1884-86. The quality of water is good.
49. Lalgunge	Wells.
50. Madhubani	Tanks and wells—Sufficient.
51. Municipalities in the Midaspore district.	In Midaspore people living near the river Coosye use its water, and those in the interior depend upon tanks and wells, with which the town is fairly well supplied. The river water is pure, except during the rainy season. Well water is better than tank water, and the well water of the upper or western portion of the town is much superior to that of the lower or eastern portion, which is liable to pollution by the percolation of surface drainage. There are 16 large tanks, the water of which is largely used for bathing and other purposes by the lower classes. The best drinking water is obtained from a well named the Ballasye well. Its water is used by the European and higher class native residents, and its supply never fails. There is much scarcity of water during the hot season in the higher portion of the town, when most of the tanks and wells dry up. In Tumlook the supply of drinking water is obtained from four tanks, one of which is situated in the Sub-divisional Office compound; it is exclusively set apart for drinking, and is well protected from surface drainage. There are also four other tanks, two of which belong to the municipality. A well was excavated last year at a cost of about Rs. 184, which supplies good drinking water. The water of the river Rupnarain is brackish, and is seldom resorted to by the people. In Ghatal the water of the river Silye and the numerous tanks with which the town abounds form the sources from which the supply is drawn. No tank has been specially set aside for drinking water. The supply of water is sufficient, but it is not very wholesome. In Chandrakona there are several old tanks, most of which has become silted up and choked with weeds. Two of these tanks were re-excavated by their owners in commemoration of the Jubilee. The municipality has leased and re-excavated a large tank in the heart of the town. Four wells were sunk. These, in addition to the already existing municipal tank, have partially removed the want of good drinking water. The inhabitants of Ramchandrapore and Khirpai have a fairly good supply of drinking water, as in each of these towns there are several large tanks situated in different quarters. In the latter town a tank has been leased and re-excavated by the municipality, but its water has not proved good.
52. Monghyr	At present the town receives its supply of water from the river Ganges, as well as from puas and kutcha wells. Except the seven kutcha wells which the Commissioners have converted into puas ones, all belong to private individuals. All the puas wells have water 16 feet deep or more.
53. Municipalities in the district of Moorshedabad.	The main source of water-supply in the Berhampore and City Moorshedabad municipalities is the river Bhagiruthoe. The European residents, and a few natives residing in or near the Cantonment Ward of Berhampore use the water of the Chota Laldeghee tank which is reserved for drinking purposes. During the hot season the residents living in the interior towards the east of Berhampore feel some inconvenience owing to the private tanks in these quarters getting nearly dry. The Berhampore bill, which is situated in the town, though flushed every year during the rains by the Bhagiruthoe water passing through the sluices, is not generally resorted to by the residents for drinking or cooking. It is extensively used, however, for washing clothes. The excavation of some new tanks, or re-excavation of old ones for water supply in those quarters, and the filling up of dirty holes by the earth thus dug out, are in contemplation. The Lalbagh Municipality abounds in tanks and wells, but when most needed they are of little use. The private tanks are generally filled by rain water, but some are supplied with river water brought in through sluices. The municipal tanks and wells are exclusively reserved for drinking purposes, and precautions are taken to prevent their pollution. The supply was on the whole sufficient and good. There was some want of good water at Gasaibazar, but this has been remedied by the construction of a puas well by Baboo Chandra Narain Singh of Nohalia. The river Mourouki and some large tanks supply water to the Kandi Municipality. In the dry weather the river bed becomes one chain of pools, and the water becomes more or less polluted. As the bed is sandy, this evil is not so bad as it might be. A few of the large tanks were re-excavated two years ago, and they are kept reserved by their owners for drinking purposes alone: the rest are more or less unwholesome in the dry weather on account of vegetation and scantiness of water. On the whole the supply of tolerably good water is sufficient.
54. Motihari	The principal sources of water-supply in the Jungpore town are the Bhagiruthoe river and the Kobra khul. There are a few tanks, wells, and a large ditch, the water of which is not, however, generally used for drinking purposes. The water of the Bhagiruthoe, which forms the drinking water of the bulk of the population of the town, was wholesome, as the entrance to the Bhagiruthoe was open to navigation, and therefore there was sufficient current throughout the year. The Kobra lies to the north-western extremity of the town and on the right bank of the river Bhagiruthoe, and its water is used by a small section of the people residing on that bank. It is stagnant during the dry season. No works for the supply of water, besides the excavation of a few tanks, were carried out by the municipalities.
55. Moursherpore	Wells and tanks—Water-supply improved by the excavation of new tanks.
56. Naraingunge	Wells, tanks and the river Soori Guaduck. Well water good and sufficient. The municipality of Naraingunge gets its water-supply from the Lukhya river, which runs through the town.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
67. Nattore	The river Nared supplies good drinking water for about two months during the rains. The three municipal tanks and some other private tanks are the sources of obtaining good drinking water throughout the year. Fresh river water is taken into almost every tank during the rainy season. The supply is insufficient for the requirements of the town. A large tank was excavated in the Bargacha ward by the municipality, at a total cost of Rs. 3,626. A few more tanks are necessary for the requirements of the town.
68. Netrokona	The Municipality of Netrokona draws its water-supply from the Mogra river, which runs through the town. The water is reported to be good. In Jamalpore and Nasirabad certain wells and tanks were excavated during the year under report. The Kishoreganj Municipality has undertaken the excavation of a large tank at a cost of about Rs. 900.
69. Noakhali	In Noakhali, too, there are no water-works, but the water for all necessary purposes is drawn out of tanks which abound, and some of which have been set apart for drinking purposes.
70. Municipalities in the district of Nuddoa.	In the district of Nuddoa, Birnagar gets its supply from private tanks and river. Both are bad in quality, but sufficient in quantity. Chogdah has tanks and silted up river channels, and also a few wells for its water-supply. Here also the quantity is sufficient, but the quality is bad. The chief source of water-supply in the Krishnagar Municipality is the river Jellinghee. There is also a number of tanks and wells. The river water is said to be good and abundant, but in parts of the town this source of supply is too far off. The river Gorai is the chief source of supply in the Kushtia and Coomarcroly municipalities. The water is good. There are some ten tanks and a number of wells in the Coomarcroly town. In Meherpore the river Bhairab, a municipal tank, and some private wells are the chief sources of supply. The river there is in a very bad state. The municipal tank is in good condition. In Nuddoa the Bhagirath, the Patahi khal and private wells, of which last there are a great many, supply water. The river water is generally good. Banaghat is well off for water. The river Choochoy makes a never-failing supply of very good water; besides this, there are tanks and wells which are said to be in good condition. In Santipore the sources of supply are the river Hooghly, Jhil Nour, Haripore khal, private tanks, and the municipal tank, the water of all these, except the private tanks, is good.
71. Old Maldah	The water-supply of this town is chiefly drawn from the river Mahananda. There are also 12 tanks within the limits of the municipality. Apart from the water supplied by the river Mahananda, there does not appear to be any supply of really good water. In the dry season these tanks must contain rather foul water.
72. Patna*	Ganges and wells. The water generally is fairly wholesome.
73. Pooree	This town derives its supply of water from tanks and wells. The ordinary people use tank and well water for drinking and culinary purposes. The European residents of the town, and also some of the well-to-do persons, use the water of the wells at the sea-shore for drinking purposes. Tanks and wells are also used by the people for bathing purposes. The most pressing want of this town is good drinking water. The sources of water-supply, though abundant, are not good. The question of supplying the town with pure water is of great moment, and it affects the health, not only of the permanent residents of the town, but also of the pilgrims who assemble here in immense numbers during the pilgrim season.
74. Pubna	The town receives a full supply of good water from the latter part of July to the end of October, the period during which the river Ichamuty remains navigable, after which the want of water is greatly felt. The tanks in the town are annually flushed with river water during the rains. The tank water is unfit for drinking and is never used for that purpose. Rupees 1,000 has been contributed by the municipality towards the acquisition of land required for Baboo Sukhi Nath Pramanick's Jubilee tank. No water-rate is levied, nor is Part VII of the Act in force in the municipality.
75. Purneah	The supply of drinking water is obtained from ring wells, which are found to be sufficient and good. They are generally renewed at an interval of two to three years. The water of the river Sarrah is not good, though it is used by a few of the city people. The tanks are few; the water in them is not good. They are shallow and overgrown with weeds.
76. Puralia	The water of four or five tanks is, more or less, used by the people for drinking. The people also resort to these and other tanks for bathing. The best tank, or rather the "Lake Sahabland," holds a large volume of excellent water all the year round which is drunk by the people of all classes. As it has of late somewhat silted up, the Commissioners propose to re-excavate it. Well water is chiefly used for culinary and other domestic purposes by the people of the town.
77. Rampore, Beaulah	The river Padma, which flows by the town, is the principal source of the water-supply of the municipality. There are numerous tanks which are all annually flushed with river water during the rainy season. The river supplies abundant and excellent water for drinking. The tanks in general do not supply pure water, but two of them are reserved for drinking purposes. No water-works were constructed during the year, nor was any water-rate levied. Part VII of the Act was not in force here.
78. Ranchi	The town of Ranchi derives its water-supply from the lake and from wells and tanks. The well water is of better quality, and is more generally used for drinking than the tank water. The rich and the middle classes have wells in their own houses. There is temporary scarcity of water in some of the most densely-populated parts of the town during the dry months. During the year under review the municipality made provision for a well, which has been begun and will soon be finished.

* Part VII of Act III (S.O.) of 1904 is not in force in any of the municipalities in this district.

NAMES OF MUNICIPALITIES	Sources of water-supply
60 Raneeunge	The water supply for drinking and domestic purposes in Raneeunge is obtained from tanks and wells. The water of the tanks, which have not been specially set apart for drinking purposes, and receive the sewer drainage is not wholesome. There are four municipal wells, which are properly protected from pollution and from infiltration of sewage. Besides the public wells there are several private wells. Most of the tanks have nearly run dry, and have become mere pools of concentrated filth and sewage. The mass of the people however are so fond of tank water that they continued to use it for all purposes and the result has been that cholera, in an epidemic form, raged virulently within the town.
70 Revilunge	Wells—Sufficient
71 Koserah	Gunduck river and wells—Sufficient
72 Kungore	The town is supplied with water for drinking and other purposes from wells which are sufficient in number and the quality of the water is good. The wells are shallow, badly constructed and without any sort of protection in the majority of cases. No water works were constructed, nor any water-rate is levied in this municipality. Part VII of the Act is not in force.
73 Sabheunge	There are 19 masonry wells of which six were constructed by the municipality, and the rest by private individuals. Part VII of the Municipal Act was not in force and no water rate was levied in any municipality in this division during the year.
74 Seeseram	Wells and tank—Sufficient. Well water not good.
75 Beraunge	The chief sources of water supply of this town are the Dhanbandi and the Buhari rivers. In the dry season the water of these rivers becomes shallow and stagnant and consequently dirty. During this season water supply is derived from tanks and wells only, almost all of which give good water. There are three municipal tanks, of which one is in fair order. Some more wells are under construction to meet the demand of the town.
76 Sowar	Wells and the river Dahi
77 Sherepore in Bogra	The river Korotoya fourteen municipal wells and some wells belonging to private persons are the sources of water supply of this town. They all supply good water in sufficient quantities. The work of sinking one well has been undertaken by the municipality and the whole. No water works have been constructed nor any water rate is levied. Part VII of the Act is not in force.
78 Sitamarhi	Wells and river—Sufficient. No complaint is heard against the quality of well water.
79 Sonamukhi	The water supply of Sonamukhi is obtained from numerous tanks and from the river Sali which forms the northern boundary of the town.
80 Soory	There are three wells and two tanks in Soory belonging to the municipality. The water of these tanks is kept exclusively for drinking purposes. One of them having a large masonry filter which has recently been cleaned and put in good order. There are also some private tanks the water of which is used for both drinking and bathing. The water of one of the wells only is used for drinking the others supplying the water for cooking and bathing.
81 Tikari	Wells—Sufficient
82 Tangai	The municipality draws its water supply from the Lohagunge river and khails which pass by the town. The water is reported to be good but as in the hot weather, the supply is insufficient it is proposed to sink some wells.
83 Municipalities in the 24 Pargunnahs	In the 24 Pargunnahs the municipalities generally draw their supply of water from local tanks and rivers. In some municipalities the want of good drinking water is felt and measures are being taken from time to time to remove it by the excavation of tanks. In others certain tanks have been reserved for drinking purposes only. In Baranagar, South Barrackpore, and Nishat, the chief source of supply of water is the river Hooghly. The people in the interior resort however, to tanks which have been excavated by private individuals. Basirhat Tank and Badoora being on the bank of the river Ichamuti and Goverdanga on the Jajubas have also the advantage of river water. In Barrapore there are three tanks reserved for drinking purposes. In Barasat there are several good water tanks from which the people draw drinking water. In Basirhat there is one municipal tank near the cantonment, but it is not sufficient for all. In the South Suburban Municipality a tank has been reserved.
	In the Suburban Municipality there is no filtered water supply. Only the wealthier portion of the residents, who can afford to pay for the pipe water, get it from the hydrants on the Calcutta side of the Circular Road, while others get their drinking water mostly from the river Hooghly and Tolly's Nullah, and partly from municipal tanks. A portion of the inhabitants, who live in the interior in the thinly-populated localities, get their drinking water from the gardens of the rich, who allow the residents to draw water from such tanks free of cost.

APPENDIX J

Statement showing the mode of Conservancy in the Municipalities in Bengal

No	Names of Municipalities	Mode of conservancy	Strength of scavenging establishment in men, cattle and plant	Cost	REMARKS
1	Arrah	The roads and streets were swept twice every day. The rubbish was used in filling up holes and raising roadways.	4 Mohitwa J Caravan	Rs 120 50	} Part VI is in force.
2	Amanabad				
3	Badaria				
4	Bodjabad		1 Amnat Rs 16 1 Coolie at Rs 8 4 Cart at Rs 8 each 10 Litter at Rs 8 each 2 At scavengers at Rs 8 each 3 D at Rs 8 each 1 Litter at Rs 8 each 7 M at Rs 8 each 1 Murrug at Rs 8 each at Rs 8 4 1/2 bullocks 3 Night soil carts		} Most of the sections of Part VI are in force
5	Balasore	The principal roads and streets were swept and cleaned once daily and the sweepings carried in carts to low lands and burlows.	4 Peons 54 Bullocks 3 B H L 1 Sanitary Inspector		
6	Bali		2 (one near) 1/2 at Rs 20 at Rs 15 2 For 1/2 Re 3 and murti at Rs 7 5 Cartons at Rs 6-4 each 15 Coolies at Rs 8 each Feed of bullocks	55 15 21 50	} Many of the sections of Part VI are in force
7	Banspur		15 Sweepers 1 Jannakar		
8	Banswara		3 Cartons J Cart 2 Bullocks	275	Many of the sections of Part VI are in force

No	Names of Municipalities	Mode of conveyance.	Strength of sweepers, bullocks, carts, and other animals.	Cost.	Remarks.
9	Baranagore	The street-sweepings and garbage were used in filling up foul tanks and hollows.	9 Sweepers 6 Cows 10 Bullocks 10 Cattle and carter 20 Milch 5 Barrow and pannadars	Rs. 2,514	Part VI is in force
10	Baraset	The sweepings were used in filling up foul tanks and hollows	3 Carts 14 Cattle and carter 3 Cattle	1,007	Part VI is not in force
11	Barh	The roads, lanes and drains were swept every day. The sweepings were not used in filling up foul tanks and hollows.	5 Carts 5 Bullocks Sweepers at Rs. 4 each per month	221	Part VI is not in force.
12	Baripore	Garbage street sweepings &c. were used in filling up foul tanks and hollows	1 Sweepers 1 Cart 1 Bullock	200	Part VI is in force
13	Barwal	The main roads and streets are daily swept by men on lawns and the lanes are swept once a week.	2 Sweepers 2 Dons 3 Bullocks	1,007	Part VI is in force
14	Banurhat	Garbage and street sweepings were used in filling up foul tanks and hollows	4 Cattle and carter 1 Milch 1 Oxen	680	Some of the sections of Part VI are in force
15	Banspur	The street sweepings, garbage, &c. were utilized in filling up pits and holes, &c.			Part VI is in force
16	Birangore	The street sweepings are utilized in pits within the municipality	3 Carts 2 Bull 3 Milch	218	Part VI is not in force
17	Bihari	Garbage and street-sweepings were used in filling up pits and holes, &c. The street sweepings are used in most of the town to close the house sweepings in their house compound	2 Buffaloes 10 Cows 3 Cart drivers 2 Road sweepers 1 Latrine sweepers 45 Private privy sweepers 1 Add and keep of cattle	2,079 200	Part VI is not in force.
18	Berhampore	The garbage and sweepings were utilized in filling up holes and pits	5 Oxen 11 Jannadars 14 Bullocks 2 Cows 27 Cattle and cattle 10 Sweepers 10 Milch 5 Drones	6,073	Part VI is in force.

No.	Name of Municipality.	Mode of conservancy.	Strength of conservancy establishment in men, bullocks, and plant.	Cost.	Remarks.
19	Batash ...	Conservancy carts are sent round the town once and sometimes twice a day to remove the refuse and sweepings which are utilized in filling up the holes and pits within the town.	6 Carts 14 Bullocks 14 Men	Rs. 1,000	Part VI is in force.
20	Bhatnagar ...	Roads are daily cleaned between 5 and 8 A.M., and lanes between 4 and 6 P.M. Street-sweepers are deposited outside the town of Bhatnagar.	1 Cart, at Rs. 2 per mensem 4 Sweepers, at Rs. 5 each per mensem.	3 12	Part VI is not in force.
21	Bhagpur ...	The houses and street-sweepers were utilized in filling up holes and gaps within the town. The slaughter-house garbage was also removed by the Municipality and buried in a municipal night-soil trenching ground, and the slaughter-houses were closed by municipal officers. Refuse water collected in private tanks in the town was removed by the municipal barrel carts at the expense of the owners. Those who did not contribute towards the cost of the carts and their maintenance made their own arrangements for the removal of dirty water. Twenty-two scavenging carts were daily engaged in removing house and street-sweepings, a staff of scavenging was employed for sweeping the mohallas and the main roads.	2 Slaughter-house mch. 20 Cartmen, at Rs. 4 each 24 Bullocks (cost of feeding) 2 Cartmen, at Rs. 5 each 2 Refuse water carts, at Rs. 4 each 2 Refuse water carts, at Rs. 3 each 2 Sweepers, at Rs. 5 each 2 Sweepers, at Rs. 3 each 1 Sweepers, at Rs. 3-4	96 900 1,400 72 91 72 374 180 29	Part VI is in force.
22	Bhadrachal ...		1 Aam, Rs. 20 ... 1 Cow (milk) ... Rs. 2 3 Cartmen at Rs. 7 each 12 Bullocks, at Rs. 5 each 1 Street sweeper, at Rs. 5 Feed of 3 bullocks, at Rs. 10-5	5,553	Part VI is in force.
23	Bhatnagar ...		1 Conservancy Overseer 1 Amudai 1 Sweepers 1 Bull-keeper		
24	Bhatnagar ...		1 Tombs 8 Sweepers 2 Sweepers 1 Domo (tomb) 1 Latrine 2 Carts 2 Bullocks	750 50	Part VI is in force.
25	Bhatnagar ...		10 Sweepers 2 Carts 1 Domo 2 Bullocks		

No.	Name of Municipality.	Mode of conveyance.	Strength of scavenging establishment in men, carts, bullocks, and plants.	Cost.	Remarks.
26	Bardwan	The streets were daily swept, and the sweepings were taken away in carts and used in filling up unwholesome tanks and pits within the town.	2 Overseers 1 Carpenter 1 Constable 4 Peons 40 Sweepers 4 Bonga 3 Bull-droppers Feed of 25 bullocks, and purchase of brooms and baskets. Purchase of rubbish carts Cremation charges...	Rs. 220 140 50 234 1,774 240 120 1,200 600 204 Total ... 3,822	Part VI is in force.
27	Buxar	Garbage and street-sweepings are removed daily between morning and 10 A.M.	6 Carts 3 Bullocks 17 Men	600	Certain sections of Part VI are in force.
28	Chalchala	Streets and lanes of the town are regularly swept every morning by the Municipal sweepers. The street sweepings, &c., are taken away in carts and deposited at a place set apart at some distance from the inhabited part of the town.	The total cost of conveyance	710	Part VI is in force.
29	Chandrakona		3 Sweepers, at Rs. 7 each.	14	
30	Chattri	The street-sweepings and garbage were daily removed and deposited in a place outside the town.	10 Mohlars 4 Carters 1 Peon 4 Carts 6 Bullocks		Part VI is not in force.
31	Chogdih	No regular conveyance arrangement, and no separate establishment entertained for the purpose.			Part VI is not in force.

* In the Bardwan Division, Part VI of the Bengal Municipal Act is in force in the municipalities of Bardwan, Calcutta, Cuttack, Hooghly, Chinsurah, Jahanabad, Manugunga, Sec 1, Hindustan and Midnapore. Most of the sections of the Part are in force in the towns of Barampore and Baidyabati and many of the sections in Bhatnagar, Uttarpara, Balis and Bankura, and some of the sections in Ghatal and Raniganj.

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and ploughs.	Cost.	REMARKS.
33	Chitragong		3 Jemadars, at Rs. 10 each per mensem... 20 Sweepers, male, at Rs. 5 each per mensem... 1 Sweeper, male, food slave, at Rs. 7 per mensem... 7 Sweepers, male, food slave, at Rs. 6 each per mensem... 11 Sweepers, female, at Rs. 5 each per mensem... 3 Sweepers, boys, at Rs. 4 each per mensem... 10 Pairs of hired bullocks, at Rs. 15 each pair... 10 Carts... 2 Labourers...	Rs.	Part VI is in force here.
34	Chanduria	Regular establishment was entertained for conservancy.	1 Sweeper	86	Part VI is no in force.
35	Chupra	The town is swept during the cold season from 5 A.M. to 11 A.M. and from 2 P.M. till evening. During the hot season from 5 A.M. to 10 A.M. and from 5 P.M. till evening. The sweepings are for the most part used to fill up cess-pools and pits in the town or sold to private persons.	1 Overseer, at Rs. 50... 2 Pools, at Rs. 5 each... 30 Carts... 2 Road-sweepers... 55 Sweepers... 20 Nominia... 35 Bullocks—cost of feed 3 months for three months... 2 Sub-overseers, at Rs. 15 each... 4 Jemadars, at Rs. 6 each...	50 10 80 8 155 70 171 60 30 24 655	Part VI is in force.
36	Colong	The garbage and street-sweepings were thrown into holes on the outskirts of the town, and were also sold to some of the buld-payers that require them for manuring purposes.	3 Scavenging carts... 4 Bullocks... 4 Heliors...	180	Part VI is in force.
37	Commillah	Rubbish and general refuse swept and collected from the streets by the sweepers, as well as that deposited by the inhabitants of the Municipality on the sides of the public roads and by-lanes, were carted daily and thrown away into low lands and ditches selected by the municipality.	7 Sweepers, at Rs. 5 each... 5 Horses, at Rs. 5 each... 1 Jemadars, at Rs. 7... 5 Carts...		Part VI is in force.
38	Oor's Be sar		3 Sweepers		Part VI is not in force here.
39	Onna	The streets were daily swept, and the sweepings were taken away in carts and used in filling up unwholesome tanks and pits within the town.	4 Female sweepers, conservancy establishment... 1 Poon... 3 Moordas...		Part VI is in force.

No.	Names of Municipalities.	Mode of conservancy.	Strength of conserving establishment in men, cattle, and plant.	Cost.	REMARKS.
30	Outback ...	The work of conservancy is at present carried out by means of wooden carts with a single bullock and one mucker in charge of each. The main roads, as well as the more frequented lanes, were cleaned daily between the hours of 8 and 10 A.M., and other lanes and by-lanes were cleaned every alternate day between 3 and 6 P.M. The garbage is removed daily to a trenching ground by means of a wooden cart with bullocks, and two mukters attached to the slaughter-house, and trenched. The street-sweepings were, during the year, utilized in filling up unwholesome ditches and hollows; cesspit water and contents of urinals were removed by two iron carts with single bullock and a mucker in charge of each, and emptied at places not apart for the deposit of offensive matter. The number of carts for conservancy was 10, for slaughter-house one, for carrying earth two, for removing cess-pit water two, and night-soil six.	1 Inspector ... 3 Janadars ... 50 Conservancy cart mukters ... 3 Conservancy design shawfidars ... 3 Trenchers ... 1 Latrine peon ... 3 Dry-earth carters ... 27 Latrine muktrances and mukters ... 6 Night-soil carters ... 2 Slaughter-house mukters ... 2 Water cart mukters ... Yeed of 27 bullocks and 6 ponies.	Rs. 5,553 1,870	Part VI is in force.
40	Cutwa ...	The streets were daily swept, and the sweepings were taken away in carts and used in filling up unwholesome tanks and pits within the town.	11 Mobbers ... 2 (each ...	903	Part VI is in force.
41	Dacca ...	The main roads and thoroughfares were swept every morning, and the other streets in the afternoon every other day, and as usually or weekly, according to their requirements. The sweepings were utilized in filling up cess-pools and the drains called "gore."	92 Sweepers ... 90 Coolies ... 42 Carts ... 43 Bullocks ...	10,298	Part VI is in force.
42	Dainhat ...		1 Peon ... 3 Bullocks ... 8 Sweepers ...	6 0 68	
43	Darjeeling...	In the Darjeeling Municipality street-sweepings and garbage were daily collected in boxes fixed in houses and all about the town and bazar, and were carried away in carts drawn by ponies to the upper stage of the wire tramway, and then conveyed over the wire to a shed down the hill side. The roads, drains, and the tanks were swept up once a day at least, but the most frequented roads twice.	3 Inspectors ... 5 Sub-overseers for 5 months ... 5 Janadars ... 4 Sweepers ... 70 Mukters ... 10 Grass-cutters ... 12 Cartmen ... 10 Coolies ... 1 Tramway driver ... 80 Latrines ... 8 Urinals ... 9 Carts ... 19 Ponies ... 1 Wire tramway ...	21,017 3,328	

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	REMARKS.
				Rs.	
44	Dandnagar ...	The roads and drains are cleaned every morning.	11 Sweepers ... 1 Duffadar ... 3 Carts ... 3 Bullocks ...	54 3 9	} Part VI is not in force.
46	Dobhatta ...	No permanent establishment entertained for conservancy. When required, coolies are engaged.	.....	.....
45	Deoghar ...	The garbage and street-sweepings were removed by means of conservancy carts to selected spots outside the town. The conservancy work was carried on by 14 bullocks and 3 conservancy carts. Besides the fixed establishment, extra bullocks and appointed to keep the town clean.	Fixed cost of scavenging establishment. Extra establishment ...	973 235	} Part VI is in force.
				1,108	
47	Dinapore ...	.....	2 Inspectors ... 1 Jemadar ... 8 Sweepers ... 24 Bullocks ... 6 Cartmen ... 15 Coolies ... 10 Latrines ... 16 Carts ... 17 Bullocks ... 5 Wheel-burrows ...	4,060 1,018	
48	Dinapore Nizamut	.....	.....	.....
49	Doomraon ...	The house refuse and street sweepings are removed by municipal carts daily in the morning from the roads, and in the evening from the lanes to fill up the ditches and pits of the town.	20 Sweepers ... 11 Bullocks ... 10 Carts ...	1,146	Part VI is in force.
50	Durbhunga ...	The residents of the town are required to place their house-sweepings and rubbish early in the morning by the roadside, and the municipal sweepers remove them by 9 A.M. Sweepings are used for filling up holes within the Municipality.	3 Overseers, at Rs. 20 each ... 4 Overseers, at Rs. 10 each ... 1 Carpenter ... 18 Sweepers ... 18 Boys ... Bullocks ... 25 Carts ...	60 40 8 54 37 60	} Part VI is in force.
51	English Bazar ...	The sweepings and rubbish from the streets are removed daily in scavenging carts, and utilized in filling up depressions in different parts of the town. The conservancy establishment consists of 1 duffadar, 24 bullocks, 5 carts, 8 wheel-burrows, 3 bullocks, and 2 country ponies.	Conservancy establishment.	1,468	
52	Farrukpore ...	The principal roads were regularly swept every alternate day, and all the other roads as the occasion required.	3 Coolies ... 2 Julands ... 1 Cart ... 3 Sweepers ... 1 Cart ...	613	Part VI is in force.
53	Ghatial ...	.....	5 Sweepers ... 1 Overseer ...	37 10	Some of the sections of Part VI are extended.

No.	Names of Municipalities.	Mode of conservancy.	Strength of conservancy establishment in men, cattle, and plant.	Cost.	Remarks.
84	Gobardanga ...	Extra coolies were engaged from time to time to do the work. Garbage street sweepings, &c., were used in filling up foul tanks and hollows.	1 Muletee	Rs. 454	Part VI is not in force.
85	Gya	The sweepers begin their work daily at 5 A.M. and sweep the roads. The sweepings are used in filling up hollows and excavations. The drains are cleaned every day in the evening.	9 Overseers 10 Ward jemadars 10 Ponds 3 Latrine ponds 1 Bullock-shed chowkidar. 120 Thows 25 Latrine mehltaris 25 Latrine mehltaris 3 Fish carties 32 Rubbish cartons 2 Troncheurs 17 Bullocks 31 Carts	160 100 50 10 424 100 100 8 125 8	Part VI is in force.
86	Hajipore	Street-sweepings and garbage are used in filling up the ditches within the Municipality.	1 Grass-cutting 4 Muletees 4 Bullocks—cost of feed Repairs to carts Cost of a latrine during the Sompore fair. 1 Muletee for five months. Repairs to the conservancy catchshed.	60 192 185 40 4 80 72	Part VI is not in force.
				871	
87	Hazratibagh ...	The garbage and street-sweepings were daily removed in carts and deposited in some extensive gravel pits outside the town, and were subsequently sold to the public as manure, the proceeds being credited to the Municipal Funds.	1 European Overseer... 1 Chaprassie 1 Road-mender 50 Muletees, at Rs. 5-8 each 12 Carts 20 Bullocks 1 Cowherd	35 5 4 7 14 90 5	Sections 224 to 226 and sections 240 to 245 of Part VI are in force.
88	Howrah and Chinsurah.	.....	3 Amins, at Rs. 18 each 12 Cartmen at Rs. 6 24 Bulle feed oil, at Rs. 4 each. 8 Sirdars, at Rs. 7 each 41 Coolies 10 Sweepers	80 72 90 14 240 60	Part VI is in force.
89	Howrah ... ..	.....	5 Overseers, 5 ponds, 1 sirdar, 25 cartons, 120 coolies and 45 bullockmen.	20,151	Part VI is in force.

No.	Name of Municipality.	Mode of conveyance.	Strength of scavenging establishment in men, carts, and plant.	Cost.	REMARKS.
60	Jaipore ...	The garbage and street-sweepings were daily removed, and ditches and hollows were filled with them.	1 Peon 6 Mahiers 3 Carts	Rs. 	} Part VI is not in force.
61	Jamapore in Mysmenangh.	.....	.....
62	Jamapore in Monghyr.	The street-sweepings were removed to a place outside the town. Formerly they were burnt, but now they are buried. During the year under report the sum of Rs. 11 was derived from the sale proceeds of manure. The work of street-sweeping was performed by 28 sweepers and 4 carts. The work of the sweeper was supervised by the conservancy inspector assisted by two jamaadars and one peon. A dome has been appointed for removing dead animals.	16 Sweepers at Rs. 4 each 12 Do. at Rs. 3 " 1 Dome at Rs. 4 " 6 Bullocks at Rs. 6-8 each. 1 Bhistee at Rs. 6 ...	788 432 48 696 72 1,788	} Part VI is in force.
63	Jaoul ...	The garbage and street-sweepings were thrown into pits outside the town. The work of street-sweeping was performed by eight sweepers, and one duffadar supervises the work.	1 Duffadar, at Rs. 7 a month. 8 Sweepers, at Rs. 3 each. 3 Cartmen at Rs. 3 each.	64 288 72 344	
64	Johnabad ...	.....	3 Street-sweepers ...		Part VI is in force.
65	Jowaru ...	The sweepings garbage, &c., are deposited in hollows.	8 Cartons and coolies... 4 Sweepers ... 3 Carts ... 3 Cattle ...	907	Part VI is in force.
66	Jhalokail ...	The work of scavenging was done by two sweepers. Extra coolies were also employed occasionally for the purpose.	2 Sweepers ...	240	Part VI is in force.

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment of men, cattle, and plant.	Cost.	REMARKS.
67	Jaynagar...	There were no proper arrangements made as yet for the removal of garbage. Extra coolies were employed for the purpose when needed.	.....	Rs.	Some of the sections of Part VI are in force.
68	Jugdishpore ...	The roads were swept as often as possible. The street sweepings were deposited in ditches at the outskirts of the town.	1 Chattrai, at Rs. 3 per mensem. 1 Sweepers, at Rs. 2 each. 1 Bullock 1 Cart 1 Hand cart	3 15	Part VI is not in force.
69	Jungpore ...	The street sweepings and garbage were used in filling up unwholesome tanks and hollows.	15 Jemadars 10 Sweepers 10 Mohitars 2 Cartmen 2 Carts 12 Bullocks 2 Damos 1 Overseer	1,373	Part VI is not in force.
70	Julpore...	The main streets were regularly swept, and the sweepings used in filling up unwholesome pits.	27 Mohitars 7 Cartmen 11 Sweepers 2 Jemadars 8 Latrines 2 Carts 13 Bullocks	5,430 686	Part VI is in force.
71	Kandi ...	The sweepings were used in filling up foul tanks and hollows.	2 Carts 2 Coolies and cartmen 2 Cattle 6 Sweepers 2 Mohitars 1 Domo	650	Part VI is in force.
72	Kaulrapara ...	The street-sweepings were made use of in filling up the tanks and depressions, and the garbage was buried deep under ground.	4 Sweepers 3 Carts 3 Bullocks	385	Part VI is in force.
73	Khagoul ...	.....	.....	.....
74	Khurpai ...	.....	1 Sweepers	.....
75	Kholna ...	The sweepings were used in filling up foul tanks and hollows.	1 Cart 2 Sweepers	402	Part VI is not in force.
76	Kiahungunge ...	The conservancy work was carried on by some coolies who were employed to cleanse privies and the streets.	.....	.....
77	Kiahungunge ...	The conservancy work was carried on by some coolies who were employed to cleanse privies and streets, to remove dirt and filth from public roads, and also to remove dead animals from the neighbourhood of the villages. The street sweepings were utilized in filling up pits, holes, cess-pools, &c.	.....	.....	Part VI is not in force.

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, bullocks, and planks.	Cost.	REMARKS.
				Rs.	
78	Kotochandpore ...	The garbage and street-sweepings were utilized in filling up foul tanks and hollows.	3 Carts ... 2 Bullocks ... 2 Sweepers ...	Not stated	Part VI is not in force.
79	Kotrung ...	.....	.....	80	
80	Krishnagar ...	The sweepings were used to fill up foul tanks and hollows.	11 Carters and coolies ... 4 Carts ... 2 Donkeys ... 14 Cattle ... 13 Sweepers ...	2,320	Part VI is in force.
81	Kurseong ...	.....	1 Inspector ... 5 Sweepers ... 6 Mohlers ... 6 Latrine and 4 urinals ... 1 Jemadar ...	1,476	Part VI is not in force.
82	Kumarkhal ...	Regular conservancy establishment was employed for the removal of garbage-sweepings which were used to fill up foul tanks and hollows.	1 Mohler ...	64	Part VI is in force.
83	Kushia ...	.....	.....	.....	There were no regular conservancy arrangements here, nor was Part VI of the Municipal Act in force.
84	Lalbagh ...	The sweepings were used in filling up unwholesome pits.	13 Bullocks ... 19 Carters and coolies ... 23 Sweepers ... 14 Mohlers ... 6 Donkeys ... 9 Sweepers ... 1 Jemadar ... 17 Carts ...	7,348	Part VI is in force.
85	Ladunga ...	Street-sweepings which do not consist of offensive matters are used in filling up the ditches, &c., within the Municipality. Offensive matter is thrown out outside the Municipality.	1 Grass cutter ... 8 Mohlers ... Bullocks—cost of feed ... Repairs conservancy carts ... Purchase of ropes ...	40 144 137 20 2	Not stated.
				843	
86	Madaripore ...	No regular scavenging establishment was employed; the main roads only were regularly swept.	.....	.....	Part VI is in force.
87	Madhubani ...	Sweepings, which were not utilized in filling up hollows in the town, were sold to private individuals for manure.	Mohlers ... Bullocks—feed of ... 3 Carts repairs, &c. ...	106 48 25	Part VI is in force.
88	Meherpore ...	Sweepings and garbage were utilized in filling up foul tanks and hollows.	1 Mohler ... 1 Donkey ...	90	Part VI is not in force.

No.	Name of Municipality.	Mode of conservancy.	Strength of sustaining establishment of men, cattle, and plant.	Cost.	REMARKS.
				Rs.	
80	Midnapore...	.....	1 Overseer ... 1 Assistant Overseer ... 1 Sanitary Inspector ... 1 Clerk ... 10 Channases ... 2 Bullock-keepers ... 38 Coolies ...		Part VI is in force.
90	Moheshpore ...	The sweepings were removed to fill up foul tanks and hollows.	3 Carters and coolies ...	Not stated	Certain portions of Part VI are in force.
91	Monghyr ...	The 13 carts were used for the removal of house-refuse and garbage deposited on roadsides by the inhabitants of the town, as well as for street-sweeping, and 19 barrel carts for the removal of foul water from reservoirs. The street-sweepings were utilized in filling up unwholesome hollows, and the garbage and foul water were removed to pits in the night-soil field set apart for the purpose. Carts are drawn by bullocks and are attended by sweepers. There are 12 carts and 18 barrel carts.	4 Sub-overseers ... 7 Jemadars ... 42 Mohlers and domes ... 11 Reservoir cleaning domes ... 1 Blacksmith ... Feed of 24 bullocks...	1,300 420 2,016 629 108 1,440	Part VI is in force.
92	Mothari ...	The sweepings were removed once and sometimes twice a day and utilized in filling up holes.	16 Sweepers ... 8 Bullocks ... 6 Cart ...	1,130	Part VI is in force.
93	Moumfaropore ...	The roads, with a few exceptions, were swept daily, but the lanes were swept some once, some twice, and some thrice a week. The sweepings were used in filling up hollows.	10 Keranoli sweepers, at Rs. 2-4 each. 80 Boys, at Rs. 2 each 1 Jemadar at Rs. 5 .. 19 Bullocks—cost of feed Rs. 4-4 each per mensem. 7 Conservancy overseers, at Rs. 12, 10 and 9 each monthly.	62 40 5 81	Part VI is in force.
94	Muktagacha ...	The street-sweepings, garbage, &c., were utilized in filling up pits, holes, cess-pools.	.....	
95	Nalhati ...	The sweepings were used in filling up foul tanks and hollows.	21 Coolies and carters ... 5 Overseers ...	2,734	Part VI is not in force.
96	Nalchitti...	.....	3 Sweepers ...	51	Part VI is not in force.
97	Narsingnaga ...	The roads and by-lanes are swept daily between 5 and 7 A.M., and the sweepings utilized in filling up cess-pools and dry ditches by the sides of the roads.	Carters ... 32 Sweepers ... 5 Donkeys ... 3 Ghewkars ...	1,924	Part VI is in force.

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, mules, and ponies.	Cost.	Remarks.
97	Matore ...	.....	1 Jemadar ... 4 Sweepers ... 1 Mahbar ... 1 Latrine ... 4 Carts ... 3 Bullocks ...	Rs. 1,575 126	Part VI is in force.
98	Natrabad ...	.....	.....	.....
99	Natrokon ...	A regular scavenging system is said to have been lately introduced in certain wards of the municipality. Separate men were also engaged in removing stable and house refuse in those wards.	3 Carts ... 1 Wheel-barrow ...	.....	Part VI is in force.
100	Nankhali ...	.....	4 Mchbars at Rs. 4 each for mensmen ... 3 Bullocks ... 3 Carts ...	.....	Certain sections of Part VI have been extended to this municipality.
101	North Barrack-pore.	The sweepings were used in filling up foul tanks and hollows.	3 Overseers ... 3 Carts ... 3 Bullocks ... 20 Coolies and carters ... 3 Rickshaws ... 3 Rickshaws ...	3,754	Part VI is in force.
102	North Dum-Dum	.....	.....	.....	Part VI is in force.
103	Nuddon ...	The sweepings were used to fill up unwholesome pits and tanks within the municipality.	3 Carts ... 3 Cattle ...	673	Some of the provisions of Part VI are in force.
104	Old Malda	The garbage and street-sweepings were removed by means of baskets and one scavenging cart, and were utilized in filling up unhealthy holes in the municipality. The conservancy work was performed by four sweepers and one cart.	1 Overseer ... 1 Duffadar on Rs. 4 a month. 3 Sweepers on Rs. 5 each a month. 3 Sweepers on Rs. 4 each a month. Ford of a pony ...	180 72 120 86 48 516	Certain sections of Part VI are in force.
105	Paim ...	The main streets were swept every morning and the byelanes twice a week. The street-sweepings were used in filling up offensive ditches.	1 Inspector ... 11 Jemadars ... 24 Poms ... 22 Cart-drivers ... 304 Sweepers ...	27,512	Part VI is in force.
106	Puresore ...	.....	3 Sweepers ...	276	Part VI is in force.

No.	Name of Municipality.	Mode of conservancy.	Strength of conservancy establishment in men, carts, and bullocks.	Cost.	Remarks.
108	Purwa	The sweepings and garbage were carried away in carts to retired parts of the town and were utilised in filling up gaps and low lands. The municipality was divided into six wards, and each ward was provided with eight sweepers for cleaning roads, streets, lanes and by-lanes. Besides these, there was a small reserve establishment of five sweepers. The work was carried on under the supervision of the overseer, who had under him six jamadars for the six wards and a jamadar for the reserve establishment.	1 Overseer 7 Jamadars 1 Peon 30 Sweepers 30 Bullocks 30 Rubbish carts 30 Metallic carts	Rs. 4,800	Part VI is in force.
109	Purna ... ..	.....	2 Jamadars 10 Sweepers 24 Mohors 1 Dome 1 Grass-cutting 1 Latrine 7 Carts 4 Bullocks	3,704 518	Part VI is in force.
110	Purulia	The municipality has since hired carts to carry away the street-sweepings and other refuse to places specially set apart at some distance from the inhabited parts of the town. At daylight the conservancy carts, sweepers go round the town to sweep the streets and to take away the rubbish, the sweepings, and other offensive matter. Their work is superintended by an overseer assisted by a peon.	The whole conservancy establishment.	1,540	Part VI is in force.
111	Purosh	The street-sweepings were removed in carts to selected sites. Streets in the bazar are swept daily. The conservancy work was carried on by road coolies, 10 sweepers and 8 carts maintained for the purpose. The overseer, assisted by the sub-overseer, and a peon, supervise the work.	One-third pay of an overseer, sub-overseer, and road coolies. 10 Sweepers 5 Cartmen Feed of bullocks Purchase of bullock harness and carts. Contingencies One peon	876 600 250 134 63 50 37 1,000	Part VI is in force.
112	Rajpore	The street-sweepings and garbage were used in filling up low tanks and hollows.	10 Coolies and carters 1 Overseer 2 Carts 2 Cattle	1,258	Part VI is in force.
113	Ramjibhanpore ..	.....	2 Sweepers at Rs. 5 each	10	Some of the sections of Part VI are in force.
114	Rampore Baulah ..	.....	1 Inspector 2 Jamadars 9 Sweepers 30 Mohors 7 Cartmen 3 Latrines 3 Domes 7 Carts 8 Bullocks	4,125 86	Part VI is in force.

No.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plough.	Cost.	REMARKS.
115	Ranaghat ...	The sweepings and garbage were utilized in filling up foul tanks and hollows.	1 Overseer ... 4 Sweepers ... 3 Coolies ...	Rs. 1,964	Part VI is not in force.
116	Ranagunge ...	The street-sweepings were removed by a contractor who was paid at the rate of Rs. 40 per month. Two pieces of land were obtained by the municipality for the deposit of sweepings and refuse.	13 Sweepers at Rs. 4 each. 3 Corps bearers at Rs. 4 each.	82 8	Part VI is in force.
117	Ranchi ...	The sweepings were cleared away every day and thrown into pits outside the town.	25 Sweepers ... 12 Carts ...	.....	Part VI is not in force.
118	Ravilunge ...	The street sweepings are thrown into ditches far from the inhabited parts of the town.	12 Sweepers ... 4 Carters ... 2 Puns ...	1,777	Part VI is in force.
119	Rosrah ...	There were two carts to remove the sweepings of the streets and lanes. They went round morning and evening to collect the sweepings placed by the residents on the roadides, and to take them to the pits fixed for the purpose.	1 Jemadar ... 2 Peons ... 5 Mithers ... Feed of two bullocks ... 11 Dams ... Hire of bullocks ... Total ...	150 150 150 30 15 15 540	Part VI is not in force.
120	Rangpore ...	.....	1 Inspector ... 12 Sweepers ... 8 Mithers ... 2 Lathies ... 2 Carts ... 2 Cattle ...	1,000 456	Part VI is in force.
121	Sahagunge ...	(Not given).			
122	Santipore ...	The sweepings were used to fill up foul tanks and hollows.	30 Carters and coolies ... 10 Bullocks ... 12 Carts ... 5 Rickers ... 5 Sweepers ...	8,000	Part VI is not in force.
123	Sasaram ...	The town is cleaned every day by sweepers who make three rounds a day. The sweepings are removed in carts to two sites outside the town, where they are sold to gaderis, who buy them to burn bricks.	30 Sweepers ... 10 Cartmen ... 14 Bullocks ... 14 Carts ... Cost of three trim carts at Rs. 24.	2,270 0	Part VI is not in force.

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No.	Names of Municipalities.	Mode of scavenging.	Strength of scavenging establishment in men, carts, and bullocks.	Cost.	Remarks.
124	Bathina ...	Sweepings were disposed of to fill up foot tanks and hollows.	1 Mobler ...	Rs. 84	Part VI is not in force.
125	Sorajungu ...	.....	1 Jomadar ... 5 Sweepers ... 2 Moblers ... 1 Tatrinoo ... 2 Carts ... 5 Horses ...	Rs. 2,257 81	Part VI is in force.
126	Sorampore ..	.....	1 Overseer ... Overseer's travelling allowance. ... 1 Sub-overseer ... 4 Arms ... 8 Carts ... 1 Carpenter ... 1 Dito ... 1 Blacksmith ... 40 Coolies ... 4 Domes ... 6 Moblers ... Food and keep of 11 bullocks.	Rs. 70 15 30 60 54 10 12 13 250 12 30 54	Most of the sections of Part VI are in force.
127	Sowan ...	The streets were swept every morning and the garbage and sweepings were utilised in filling up ditches within the municipality.	1 Head sweeper ... 10 Sweepers ... 3 Domes ...	...
128	Sherepore in Hogue	.....	1 Jomadar ... 6 Sweepers ... 2 Moblers ... 1 Dome ... 8 Tatrinoo ... 1 Inspector ... 1 Cart ... 1 Bullock ... 2 Hand-barrow ...	Rs. 270 74	Part VI is not in force.
129	Sherepore in Mymaningh.	The people themselves remove the garbage and street refuse, which are utilised in filling up pits, holes, occupation, &c.	.....	.....	Part VI is not in force.
130	Sitanaghi ...	The street sweepings are deposited outside the municipality. There is no fixed place for the purpose.	2 Moblers at Rs. 2 each per man-month. 3 Carts ...	Not stated.	Part VI is not in force.
131	Sonamukhi ...	The sweepings were removed in carts outside municipal limits, and were either thrown into the fields or used in filling up excavations.	11 Moblers ... 3 bullocks ... 3 Carts ... 6 Wheel-barrow ...	...
132	Sodry ...	.....	1 Overseer ... 14 Sweepers ... 4 Carts ... 4 Cartmen ... 6 Bullocks ... 1 Jomadar ...	Rs. 6,100	Part VI is in force.

No.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, mules and plant.	Cost.	Remarks.
123	South Barrabgon.	The sweepings were used in filling up foul tanks and hollows.	3 Carts 3 Bullocks 18 Coolies and carters 8 Overseers	Rs. 2,385	Part VI is not in force.
124	South Dum-Dum.	The sweepings and garbage were utilized in filling up foul tanks and hollows.	1 Cart 1 Oatle 2 Carters and coolies	335	Part VI is in force.
125	South Suburban.	The street-sweepings and garbage were used in filling up foul tanks and hollows.	3 Carts 3 Bullocks 48 Coolies and carters 1 Overseer	2,215	Part VI is not in force.
126	Suburban Municipality.	These street-sweepings, scrapings of roads, and other dry rubbish are collected in open carts and used for filling up such holes and small tanks as are conveniently near and as the owners are willing to have filled. This work is done by a contractor who employs his own establishment.	Contractors are paid annually.	35,000	Part VI is in force, with the exception of sections 220, 240, 241, 242, 257, 275 and 276.
127	Taki	There were no special arrangements made for the conservancy of the town.	.....		Part VI is not in force.
128	Tanigall	.....	.....
129	Tikari	.....	3 Carts 6 Hand-barrows 16 Sweepers 6 Peons	1,048	Part VI is not in force.
130	Tumloek	.....	1 Inspector Paid of bullocks 4 Muhlers	8 49 27	
141	Utterpara	.....	1 Cart 2 Sweepers, at Rs. 7 each, deduct on account of absence Rs. 2-12. Feed and keep of 3 bullocks. 2 Cartmen at Rs. 4.	185 108 164	Many of the sections of Part VI are in force.

APPENDIX K.

Statement of Dispensaries maintained by Municipalities in Bengal during the year 1887-88.

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1887-88.		Income. *	Expendi- ture.	REMARKS.
		In-door.	Out-door.			
1. Arrah	Arrah	25,338		Rs.	Rs. A. P. 2,118 0 0	It possesses Government promissory notes to the value of Rs. 7,500.
2. Baduria	Baduria	960		.....	551 0 0	
3. Baidyabati	Baidyabati ... ..	.....	4,108	.....	722 0 0	
4. Balasore	Two dispensaries	6,845		.....	500 0 0	The Pilgrim Hospital in Balasore possesses endowment from the Outcast Amaschitra Fund.
5. Balli	Bauman's Charitable Dispensary.	.....	.....	.....	628 0 0	The dispensary does not possess any endowments.
6. Bankura	Bankura	4,506		.....	1,079 0 0	Maintained entirely from Municipal Funds.
7. Baraset	1 Dispensary	5,400		.....	965 0 0	The dispensary possesses a Government promissory note of Rs. 1,500.
8. Barh	Barh	235	4,274	.....	1,734 0 0	Maintained wholly by the Municipality.
9. Barripore	Barripore	4,373		.....	751 0 0	
10. Barisal	Barisal	5,585		.....	2,505 0 0	
11. Basirhat	Basirhat	1,511		.....	637 0 0	

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1927-28.		Income.	Expenditure.	REMARKS.
		In-door.	Out-door.			
12. Basti	Bastee	1,386		Rs.	Rs. A. P. 483 0 0	
13. Bhojpur	Bhojpur	1,774		.....	600 0 0	The dispensary possesses Rs. 1,000 invested in Government securities.
14. Behar	Behar	153	6,013	.....	2,350 0 0	Maintained partly by the Municipality and partly by private subscriptions.
15. Berhampore	Berhampore	8,545		.....	5,418 0 0	The dispensary possesses an invested capital of Rs. 45,000, yielding Rs. 1,800 per annum from interest. The private subscriptions amounted to Rs. 678 during the year.
16. Bettiah	Bettiah	305	19,386	.....	.....	No endowments.
17. Bhabnash	Bhabnash	4,394		.....	635 0 0	
18. Bhagalpore	Bhagalpore	5,860		.....	3,341 0 0	
19. Bhiddressur	Bhiddressur ... ..	.....	2,060	.....	705 0 0	
20. Bishnupore	Bishnupore	4,827		.....	903 0 0	Maintained entirely from Municipal Funds. It has a sum of Rs. 327 deposited in the Post-office Savings Bank.
21. Bonga	Bonga	6,371		.....	1,612 0 0	The dispensary has a deposit of Rs. 3,000 in Government securities with the Comptroller-General.
22. Brammunberiah	Brammunberiah	1,004		.....	703 0 0	
23. Burdwan	Burdwan	630	9,700	4,475	4,675 0 0	The dispensary possesses an endowed fund of Rs. 18,000 invested in Government securities, which are held in safe custody by the Comptroller-General.
24. Buxar	Buxar	6,973		.....	1,325 0 0	

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1927-28.		Income.	Expendi- ture.	REMARKS.
		In-door.	Out-door.			
25. Chailbana ...	Chailbana ...	2,316		Rs.	Rs. 4. 0 0	Receipts from subscriptions, interest on investments and other sources amounted to Rs. 48-11-3; the Municipality had therefore to pay Rs. 76-4-4 for it.
26. Chanduria ...	Chanduria ...	1,420		.....	457 0 0	
27. Chattr ...	Chattr ...	1,201		.....	220 0 0	No endowment.
28. Chittagong ...	Chittagong Hospital ...	848	7,170	.....	4,451 0 0	
29. Chunderkona ...	Chunderkona ...	6,720		.....	870 0 0	
30. Chapra ...	Chapra ...	15,177		.....	10,804 0 0	The dispensary has an invested capital of Rs. 17,700 allotted to it from the endowment fund of the late Shah Burwar Lall Bahadur.
31. Colgong ...	Colgong ...	2,708		.....	648 0 0	
32. Comillah ...	Comillah ...	180	9,020	.....	2,216 0 0	
33. Coomerkhally ...	Coomerkhally ...	1,502		.....	238 0 0	
34. Cox's Bazar ...	Cox's Bazar ...	2,211		.....	2,024 0 0	Government subscribes Rs. 40 a month; besides this it has local and municipal subscriptions.
35. Outack ...	Outack ...	12,127		.....	271 0 0	
36. Outwa ...	Outwa ...	2,220		.....	1,212 0 0	

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1907-08.		Income.	Expendi- ture.	REMARKS.
		In-door.	Out-door.			
37. Dacca ...	Mitford Hospital and the dispensary at- tached to it.	21,873		Rs.	Rs. A. P. 17,638 0 0	
38. Darjeeling ...	Darjeeling	4,959		.....	2,120 0 0	There is also a small-pox hospital belonging to this Munici- pality.
39. Daudnagar ...	Daudnagar	1,735		.....	801 0 0	
40. Deoghur ...	Deoghur	Information not given		.....	1,575 0 0	
41. Dinapore... ..	Dinapore	4,051		.....	2,020 0 0	
42. Durbhunga... ..	Durbhunga	Nil	24,635	.....	1,403 0 0	Baloo Ganga Prasad Sahu has given Rs. 5,000 for the con- struction of a new building for the dispensary.
43. English Bazar ...	English Bazar	9,915		.....	1,370 0 0	
44. Furzedpore ...	Furzedpore	4,198		.....	1,314 0 0	
45. Ghatal	Ghatal	33	2,590	.....	800 0 0	The dispensary receives a monthly contribution of Rs. 10 from the Midnapore District Board.
46. Gya	Gya Pilgrim Hospital	675	5,797	.....	4,645 0 0	Possesses an endowment of Rs. 2,500 made by Raja Bang- abhadur Singh of Tihar.

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1914-15.		Income.	Expenditure.	Remarks.
		In-door.	Out-door.			
47. Hajepore ...	Hajepore ...	5,948		Rs.	Rs. 1,174 0 0	No endowments.
48. Hamaribagh ...	Hamaribagh ...	208	5,008	.....	1,840 0 0	The dispensary does not possess any endowments.
49. Howrah ...	Howrah General Hospital.	.....	.....	.....	2,400 0 0	This amount represents the yearly contribution to hospital by the Municipality.
50. Jamalpore in Mysore.	Jamalpore ...	1,087		.....	485 0 0	
51. Jajpur ...	Jajpur ...	4,243		.....	Not given.	
52. Jehanabad ...	Jehanabad ...	.....	2,825	.....	605 0 0	
53. Jomoro ...	Jomoro ...	6,640		.....	2,330 0 0	
54. Jugdishpur ...	Jugdishpur ...	5,817		.....	1,387 0 0	
55. Julpigoree ...	Julpigoree ...	4,478		.....	1,606 0 0	
56. Junipore ...	Junipore ...	3,867		.....	1,705 0 0	It received subscriptions amounting to Rs' 128, and has a promissory note for Rs. 600. The deposits in the Savings Bank also amount to Rs. 794.
57. Kandi ...	Kandi ...	7,605		8,285 0 0	It has no endowments.
58. Kendraparah ...	Kendraparah ...	2,525		806 0 0	

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Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1907-08.		Income.	Expendi- ture.	Remarks.
		In-door.	Out-door.			
59. Khodha ...	Khodha ...	1,397		Rs.	Rs. A. P. 237 0 0	The Sydnad estate contributes Rs. 12 per mensem to the dispensary.
60. Kishoreganj ...	Kishoreganj ...	3,437		.....	1,208 0 0	
61. Kharai ...	Kharai ...	4,318		.....	214 0 0	The dispensary receives a monthly grant of Rs. 10 from the Midnapore District Board.
62. Kotechandpore ...	Kotechandpore ...	1,916		.....	607 0 0	The dispensary is not endowed, but received a donation of Rs. 100 for the purchase of instruments.
63. Krishnachur ...	Krishnachur ...	7,370		.....	2,510 0 0	Four temporary dispensaries were opened during an out-break of fever, costing Rs. 575.
64. Kureong ...	Kureong ...	1,136		.....	825 0 0	A sum of Rs. 115 was raised by the Civil Medical Officer, Kureong, as subscription from the neighbouring temples.
65. Kushtia ...	Kushtia ...	1,925		.....	498 0 0	
66. Lalbagh ...	1. City Moorshedabad Hospital. 2. Jangung Hospital	17,067		.....	4,466 0 0	It has a fund of Rs. 4,500 invested in Government securities.
67. Madhubani ...	Madhubani ...	215	15,108	.....	2,327 0 0	The dispensary has invested Rs. 2,000 in Government promissory notes.
68. Mohorapore ...	Mohorapore ...	2,126		.....	491 0 0	
69. Midnapore ...	Pierce Charitable Dispensary.	446	5,800	.....	4,378 0 0	The dispensary possesses the following endowments and properties— (a) Two estates named Nazargunge and Kamealgunge, yielding a revenue of Rs. 2,961 and Rs. 211 per annum respectively. (b) Four per cent. Government securities for Rs. 6,800. (c) Three and a half per cent. Government securities for Rs. 2,500. (d) Five per cent. Calcutta Municipal Debentures for Rs. 1,000. (e) Rs. 275-7 in the Port-Bell Savings Bank at 2½ per cent. per annum.
70. Monghyr ...	Monghyr ...	12,464		.....	7,427 0 0	

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1957-58.		Income.	Expenditure.	Remarks.
		In-door.	Out-door.			
71. Motihari ...	Motihari ...	126	12,696	Rs.	Rs. & P. 1,257 0 0	No endowments.
72. Mosufferpore ...	Mosufferpore ...		10,447	.....	2,720 0 0	Has an endowment of Rs. 21,000 invested in Government securities held by the Comptroller-General, Bengal.
73. Nadaripore ...	Nadaripore ...		5,204	.....	645 0 0	
74. Nathatty ...	Two dispensaries ...		7,000	.....	1,800 0 0	
75. Naraingunge ...	Naraingunge ...		4,108	.....	1,025 0	
76. Nattore ...	Nattore ...		5,668	.....	1,178 0 0	The dispensary possesses an endowment of Rs. 1,00,000 granted by the late Rajah Prasanna Nath Ray of Disputia for the maintenance of the dispensary, the English school at Disputia, and the Rampore Banahish Dispensary.
77. Nasirabad ...	Nasirabad ...		5,161	.....	4,799 0 0	The District Board have agreed to contribute Rs. 800 annually from the District Funds in aid of the dispensary.
78. Noakhally ...	Noakhally ...	77	2,903	.....	1,142 0 0	In addition to this, Rs. 122 has been expended for the thorough repair of the dispensary building. The dispensary has no endowments.
79. North Barrackpore	1 Dispensary ...		1,745	.....	646 0 0	
80. North Dum-Dum	1 Dispensary ...		867	.....	376 0 0	
81. Old Maldah ...	Old Maldah ...		5,328	.....	800 0 0	
82. Patna ...	Two dispensaries ...	1,121	16,529	.....	12,726 0 0	Possess endowment in the shape of promissory notes for Rs. 25,000 bearing interest at 4 per cent.
83. Purnaspore ...	Purnaspore ...		3,593	.....	304 0 0	

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1904-5.		Income.	Expendi- ture.	REMARKS.
		In-door.	Out-door.			
84. Pooree	Pooree	8,895		Rs.	Rs. A. P.	
				.....	8,605 0 0	
85. Pulna	Pulna	8,665		.....	1,539 0 0	
86. Purulia	Purulia	819	7,288	.....	1,751 0 0	The dispensary, which is maintained by the Municipality, received Rs. 149-4 from private subscription, &c.
87. Purneah	Purneah	8,025		.....	1,018 0	
88. Rajpore	Barinavi	0,691		.....	700 0 0	The dispensary possesses no endowments.
89. Ramjibunpore ...	Ramjibunpore ...	8,074		.....	576 0 0	
90. Rampore Baulleah ...	Rampore Baulleah ...	7,339		.....	3,374 0 0	The dispensary receives one-third share of the proceeds of the endowment Fund of Rs. 1,00,000 granted by the late Maharaj Prasanna Nath Ray of Dikrauti for the maintenance of this dispensary, the English school at Digaputia, and the Nattore Dispensary.
91. Ranaghat	Ranaghat	2,003		.....	535 0 0	The dispensary possesses no endowments.
92. Raneegunge	Raneegunge	254	8,254	.....	1,364 0 0	
93. Ranchi	Ranchi	4,316		.....	1,169 0 0	
94. Revligunge	Revligunge		4,419	.....	1,469 0 0	No endowments.
95. Roerah	Roerah	14	4,649	.....	837 0 0	The Maharaja of Durbhanga paid a monthly subscription of Rs. 30 for the maintenance of the dispensary.
96. Rangpore	1. Dhah Dispensary... 2. Mahagunge Dispensary.	851		.....	2,903 0 0	The Dhah Dispensary has Government securities of the nominal value of Rs. 10,500.

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1927-28.		Income.	Expendi- ture.	REMARKS.
		In-door.	Out-door.			
97. Sahabganje ...	Sahabganje ...	.....	.....	Rs.	Rs. A. P.	No report received.
98. Santipore ..	Santipore ...	.....	1,820	.....	848 0 0	The dispensary possesses no endowments.
99. Sasaram ...	Sasaram ...	.....	6,539	.....	2,329 0 0	Rs. 100 is contributed monthly by the Sasaram endowment towards the maintenance of the dispensary.
100. Satkhira ...	Satkhira ...	.....	1,825	.....	923 0 0	
101. Serajganje ...	Serajganje ...	.....	7,401	.....	2,584 0 0	The dispensary has a monthly subscription of Rs. 70 paid by the local community.
102. Serampore ...	{ Serampore Hospital ... Kishore Dispensary ... }	.....	6,308	.....	2,304 0 0	The dispensary building was put in thorough repair by some donations obtained formally through Mr. Maraiman.
103. Sowan ...	Sowan ...	.....	.....	.....	.....	No details given.
104. Sherepore in Bogra.	Sherepore ...	.....	1,309	.....	600 0 0	Has a sum of Rs. 1,478 deposited in the Postal Savings Bank.
105. Sherepore in My- mening.	Sherepore ...	.....	2,306	.....	417 0 0	
106. Sitamarhi ...	Sitamarhi ...	200	10,418	.....	1,340 0 0	The dispensary possesses an endowment of Rs. 2,000 made by the Raja Jagat Nundun Singh of Burenduh.
107. Soory ...	Soory ...	58	9,175	1,082 0 0	Raja Ram Rajan Chuckerbutty of Hetaupore made a donation of Rs. 1,000 to the dispensary.
108. South Barrack- pore.	1 Dispensary ...	1,716	251 0 0	

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Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1927-28.		Income.	Expenditure.	REMARKS.
		In-door.	Out-door.			
109. South Ben-Dum	1. Dispensary	2,401		Rs.	Rs. A. P. 714 0 0	
110. South Suburban	Bariash	7,110		.....	1,266 0 0	The dispensary possesses no endowments.
111. Suburban	1. North Suburban Hospital.	270	5,009	5,276	4,769 0 0	The Municipality contributes Rs. 1,500 per annum towards the support of the hospital. It has a capital of Rs. 17,500 invested in Government securities.
	2. Shumbhoo Nath Pandit's Dispensary.	.....	27,154	2,185	2,150 0 0	The Municipality contributed Rs. 2,185 for the support of the dispensary.
	3. Antoon Aposar's Dispensary.		25,307	.....	.....	It received an annual grant of Rs. 300 from the Suburban Municipality.
112. Takoo	Takoo	.....	.....	.....	" "	There is no Municipal Charitable Dispensary. The Municipality contributed Rs. 225 to the local dispensary.
113. Tumlook	Tumlook	55	5,911	.....	1,268 0 0	
114. Utterparah	Utterparah	256	2,144	.....	.....	The dispensary enjoys an annual income of Rs. 1,000 from an endowment made by the late Rajoo Jyotima Mocharjee and Raj Kisan Mocharjee. The Manager of the Ball Paper Mills subscribes Rs. 10 a month. The pay of the Assistant Surgeon in charge of the dispensary is met by Government.

1887 **APPENDIX L.**

Statement showing the number of schools in each Municipality, the average attendance at each of them, and the Municipal contribution paid during the year 1887-88.

Num- ber.	NAME OF MUNICIPALITY.	Number of schools.	Average daily attendance.	Annual Municipal aid.	REMARKS.
1	Arrah	60	1,536	Rs.	In Shahabad and Chumpanur no action was taken by the Municipal bodies in the matter of the establishment of scholarships for the female medical students for want of funds.
2	Amonsole ... ..	.....	.....	.....
3	Badooria	15	629	534	2 Higher class English, 1 middle English, and girls, and rest vernacular schools.
4	Baidabati	6	52	764	1 English, 2 vernacular, and 1 girls' schools.
5	Bainsore	25	1,344	474	1 Government higher English, 1 school training normal, 2 middle English, 2 middle vernacular, 1 upper primary, 2 girls, 15 mission girls, 22 lower primary schools.
6	Bali	7	183	1,009	2 English, 4 vernacular, and 1 girls' schools.
7	Bankoora	34	6186	130	4 English, 25 vernacular, and 5 girls' schools.
8	Bansbaria	6	.....	.....	4 Vernacular and 2 English schools.
9	Baranagar	13	896	1,400	
10	Barasat	7	289	568	2 Girls', 1 higher class English, and 3 vernacular schools and 1 pathshala.
11	Barhi	2	(a) 106	348	(a) Number on the roll on the 31st March 1888.
12	Barrigore	4	230	540	3 for boys and 1 for girls; 2 only receive aid.
13	Barisal	5	913	130	

Num- ber.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal. aid.	REMARKS.
16	Banshal	7	860	Rs. 1,483	1 Middle English and the rest vernacular schools.
15	Bansipore	6	184	48	
16	Birapur	2	94	250	1 Middle class school and 1 pathshala.
17	Bihar	2	228	1,020	
18	Berlampore	10	505	865	Here is one technical school.
19	Betiah	9	410	400	
20	Bhaboah	10	196	800	
21	Bhagulpore	148	2,155	550	
22	Bhuddesur	6	105	720	1 English and 5 vernacular schools.
23	Bishanpore	54	3586	695	2 English, 50 vernacular, and 6 girls' schools.
24	Bogra	9	405	401	
25	Brahmanbariah	6	314	575	

Num- ber.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal aid.	REMARKS.
				Rs.	
26	Burdwan	7	903	1,340	5 English, 3 vernacular, and 3 girls' schools.
27	Buxar	30	703	225	
28	Chyesham	9	57	60	1 Zillah school, 3 Mission schools, 1 upper primary girls', 1 lower primary Bazaar, 1 lower primary Hindal night schools, and 3 Maktabas.
29	Chanduria	2	60	48	1 Middle English and 1 upper primary school.
30	Chitra	1	633	380	1 Middle school.
31	Chittaug	12	1,543	.....	One of the Municipal school is supported by the Municipality here. It also contributes Rs. 12 and Rs. 8 towards the support of a Hindu girls' school and a Sanskrit tol.
32	Chopda	2	59	30	1 middle school, 1 upper primary school.
33	Chunderkone	15	327	60	1 English, 12 vernacular, and 3 girls' schools.
34	Chupra	73	2,301	1,323	Chupra and Kotilungwa Municipalities are prepared to contribute something towards the establishment of scholarships for female medical students at the Temple Medical School at Bankipore.
35	Golcong	5	116	240	
36	Omilla	6	The Municipality does not contribute anything towards education.

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Num- ber.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal aid.	REMARKS.
				Rs.	
37	Cox's Bazar	3	144	360	
38	Culina	17	167.6	380	3 English, 13 vernacular, and 3 girls' schools.
39	Cuttack	13	130	1,721	4 girls' and 5 upper primary schools, and 4 madrasahs.
40	Cuttwa	5	91	720	1 English, 3 vernacular, and 1 girls' schools.
41	Dacca	222	Not stated	720	
42	Dainhat	3	163.6	404	1 English and 2 vernacular schools.
43	Darjeeling	12	884	410	
44	Dandougar	7	192	.....
45	Dobhatia	3	161	298	3 Middle vernacular schools.
46	Deoghur	3	133	220	
47	Dinagopore Nisamut... ..	.....	.....	.....
48	Dinagopore	5	379	540	

Number.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal aid.	REMARKS.
				Rs.	
49	Dumson	25	822	160	
50	Durbunga	4	624	1,010(a)	(a) For patahalas in the Municipality.
51	English Bazar ...	3	815	1,300	
52	Furroodpore	5	444	96	
53	Ghatatal	18	107	1,020	1 English, 16 vernacular, and 1 girl's schools.
54	Goverdanga	10	338	442	2 for boys, 2 for girls, and 6 patahalas.
55	Gya	3	492	474	
56	Hajepore ... ..	.....	.....	120	
57	Hazarvagh	6	84	424	1 Killa school, 1 model school, 1 girl's school, 1 infant school, and 2 primary schools. Municipality maintains only the model school.
58	Hogohly and Chitmanrah.	10	415'4	800	2 English, 3 vernacular, and 3 girl's schools.
59	Howrah	30	675	1,925	10 English, 16 vernacular, and 6 girl's schools.
60	Jamshore in Mysoring.	5	246	210	
61	Jamshore in Mouhly	9	815	.....

Number.	NAME OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal aid.	REMARKS.
				Rs.	
62	Jamui	10	235	.....
63	Jalpoore	3	547	600	1 Higher class English and 1 girl's school. The grant to the Higher English school has been reduced to Rs. 25.
64	Jehanabad	2	.....	32	1 Vernacular and 1 English schools.
65	Jessore	6	328	250	1 Middle English, 1 girl's 1 girls school, and 3 patchalas. The Municipal Board intends to pay a stipend of Rs. 5 per month to the Jessore girl who will study midwifery in the Calcutta Medical College.
66	Jhalokati	1	51	960	
67	Joy nagur	18	575	420	3 for boys and 5 for girls, and the rest patchalas. Only boys' schools receive grants.
68	Jurdahpore	5	208	.....
69	Julpigoree	4	220	.....
70	Jungipore	9	408	1,215	
71	Kandi	16	305	776	
72	Kendraparah	60	204	640	The Municipality paid Rs. 500 during the year for the construction of a girl's school. 1 Higher class English, 1 girl's 1 upper primary and 63 lower primary school and 2 madrasahs.
73	Khasool ... ..	.....	.....	.....
74	Khirpai	3	307	25	1 English and 1 girl's schools.

Num- ber.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal a/c.	REMARKS.
75	Khoolna ...	8	883	Rs. 180	1 Girls, 1 girl's, 1 middle English, 1 night and 4 primary schools.
76	Kismatgunge ...	.....	.....	.....
77	Kishoregunge ...	17	711	800	
78	Kotechandpore ...	4	123	308	1 Middle English, 1 girl's school, and 2 pathshala. A Jubilee medal of Rs. 10 was awarded.
79	Kotrung ...	2	48	800	1 Vernacular and 1 English school.
80	Krishnaeur ...	24	3,080	.....	1 College, 2 normal, 1 high English, 1 middle English, 2 middle vernacular, 5 day and 3 night schools, and 9 girls' schools.
81	Kumarkhally ...	5	643	400	1 High English, 1 middle vernacular, 2 girls' schools, and 1 pathshala.
82	Kurnoong ...	3	123	600	
83	Kushitea ...	4	233	370	1 High English, 2 girls', and 1 vernacular schools.
84	Lalbagh ...	26	782	1,914	There is one technical school here.
85	Lalgunge ...	.....	.....	164	
86	Madaripore ...	12	585	600	
87	Madhubani ...	4	159	800	
88	Maherpore ...	4	168	800	1 High English, 1 girl's school, and 2 pathshala.
89	Midnapore ...	60	670	800	4 English, 20 vernacular, and 13 girls' schools.

Number.	NAME OF MUNICIPALITY.	Number of schools.	Average daily attendance.	Annual Municipal aid.	REMARKS.
80	Mohampur	9	110	.....	1 Higher school and 1 girl's school.
81	Monghyr	66	1,031	1,583	
82	Motihari	9	508	372	
83	Muzafferpore	47	1,290	614	
84	Muktagacha	1	100'34	000	
85	Nailati	27	863	435	16 boys, and 4 girls', 1 Higher English and 24 vernacular schools.
86	Nalchitti	1	39	302	
87	Narainpunge	3	295	1,771	
88	Natore	3	308	3,017	
89	Nasirabad	5	897'7	708	
100	Netrokonah	4	191	140	
101	Noakhali	5	975	60	
102	North Baruckpore ...	(a) 25	354	1,108	(a) Of these 3 for girls.

Number.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal aid.	REMARKS.
				Rs.	
108	North Dum-Dum ...	2	161	694	One high school and the other middle class school.
104	Nuddea ...	30	780	192	1 High English, 3 vernacular, 3 girls' schools, 1 pathshala, and 18 Sanskrit tols.
105	Old Maldah ...	4	108	324	
106	Patna ...	301	4,063	1,061	Including pathshalas.
107	Porosopore ...	17	303	300	
108	Podree ...	65	.....	564	The Municipality paid a sum of Rs. 250 towards the construction of a house for a female school. Rs. 300 were contributed to the Government English school for the payment of the salary of a teacher for the physical education of the boys: 1 higher class English, 1 middle, 3 upper primary, 40 lower primary, 1 normal, 3 girls', and 1 Sanskrit schools.
109	Polna ...	6	483	300	
110	Purulia ...	5	65	479	1 girls school, 1 middle vernacular, 1 Madrasa, 1 girl's and 1 lower primary schools.
111	Purneah ...	7	522	60	
112	Rajpore ...	(a) 0	613	364	(a) Of these 1 for girls and 1 night school.
113	Ranjibunpore ...	.....	.....	470	
114	Rampore Boanleah ...	15	844	302	
115	Ranaghat ...	3	460	208	1 Anglo-vernacular school, 1 girl's school, 1 Sanskrit school. The Municipality has made a provision of Rs. 10 per person for the medical education of a female student.

Number.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal aid.	REMARKS.
116	Ranagunge	5	749	Rs. 480	2 English, 2 vernacular, and 1 girl's schools.
117	Ranchi	10	1,100	190	1 Zilla school, 1 Bengali boys' upper primary, 1 normal, 1 Hindi upper primary, 3 Hindi lower primary, 1 German Mission boys' upper primary, 1 Anglican Mission middle English, 1 middle vernacular, 1 Bengali girls' lower primary, 1 German Mission middle English, 1 German Mission girls' boarding, 1 Anglican Mission girls', 1 Roman Catholic Mission, and Industrial schools.
118	Rajpurgunge	6	145	1,194	
119	Roserah	3	78	791	
120	Rungpore	11	884	225	
121	Sahabgunge ... ..	.....	.....	... ..
122	Santipore	22	.....	8,278	1 Middle English, 2 middle vernacular, and 1 high English school, and 18 patahalas.
123	Sasaram	25	885	1,200	
124	Saikhira	7	175	150	1 High English, 4 upper primary, and 2 lower primary schools.
125	Satgungunge	15	475	685	
126	Serampore	25	307	2,016	4 English, 3 vernacular, 4 girls' schools.
127	Sewan	2	.....	235	
128	Sherpore to Boga ...	2	118	701	

Num- ber.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal aid.	REMARKS.
129	Shorepore in Kynas- sing.	6	1637	Rs. 600	
130	Sikamari	1	111	51	
131	Somanukhi	19	675	1,306	1 English and 18 vernacular schools.
132	Soorve ... ..	.....	.....	.....
133	South Barrackpore ...	16	935	1,700	3 Higher class English, 2 middle vernacular, 5 upper primary, and 3 lower primary schools.
134	South Dum-Dum ...	6	111	503	3 Schools and 4 pathshala. The Municipality has resolved that a scholarship of Rs. 5 per mensem tenable for one year be instituted for the purpose of training a midwife who would practice within the Municipality.
135	South Suburban ...	30	.....	644	3 Higher class English, 3 girls' and rest vernacular schools.
136	Suburbs of Calcutta ...	60	.....	8,000	4 Girls' and 80 boys' schools and 23 pathshala.
137	Taki	6	696	321	1 Higher class English, and 1 girls' school and 6 pathshala.
138	Tangali	11	Not stated.	Not stated	
139	Tokari	3	100 (a)	.....	(a) Tikari English school only.
140	Tumbruk	17	1137	297	3 English, 14 vernacular and 1 girls' schools.
141	Uttarpurani	7	261	14	3 English, 3 vernacular and 1 girls' schools.

APPENDIX M.

Statement of Special Loans to Municipalities and other Public bodies in Bengal during the year 1897-98.

Corporations receiving loan.	Amount of loan sanctioned.	Date of orders authorising loan.	Balance of last year.	Amount advanced during the year.	Total.	Amount repaid.	Balance of loan at close of the year.	Amount of interest repaid to revenue.	Rs. A. P.
<i>Loans to Presidency Corporations, including Port Trust.</i>									
Calcutta Municipality ...	Rs. A. P. 75,21,199 10 3	44 Government of India, Financial Department No. 131, dated 17th April 1876.	66,95,364 11 6	.....	66,95,364 11 6	1,85,883 1 2	64,09,481 10 4	2,73,480 10 10	Rs. A. P.
Calcutta Port Fund (fixed).	17,55,000 0 0	41 Government of India, Financial Department No. 1882, dated 17th July 1871.	17,43,000 0 0	.....	17,55,000 0 0	.....	17,55,000 0 0	79,436 0 0	.....
Calcutta Port Trust ...	53,40,349 3 0	44 Act IV (B.C.) of 1869 ...	46,43,316 7 6	.....	46,43,316 7 6	1,18,603 7 10	44,24,713 16 8	2,07,631 13 2	.....
Hoochly Bridge Commissioners.	22,00,000 0 0	44 Act IX (B.C.) of 1871 ...	5,30,000 0 0	.....	5,30,000 0 0	5,30,000 0 0	.....	1,783 2 8	.....
Port Commissioners for Kidderpore Dock.	70,00,000 0 0	(a) 4 Government of India, Financial Department No. 4433, dated 4th December 1868. No. 3013, dated 9th April 1868. No. 1188, dated 7th August 1868.	56,04,608 8 8	30,02,245 3 10	86,06,851 12 1	.....	86,06,851 12 1	3,99,083 15 0	.....
<i>Loans to Municipalities.</i>									
Darfeling ...	40,000 0 0	41 Government of India, Financial Department No. 984, dated 17th February 1877.	30,653 16 11	.....	30,653 16 11	1,693 9 7	28,960 6 4	1,360 9 5	.....
<i>Loans to District and other Local Fund Committees.</i>									
Mrs. Muhammad Hassan's Trust.	934 0 0	61 Government of India, Financial Department No. 1637, dated 12th May 1873.	508 7 6	.....	508 7 6	.....	508 7 6	.....(2)	.....
			1,91,69 466 2 8	30,02,245 3 10	23,17,711 6 6	8,36,060 3 7	2,15,36,031 5 11	9,68,814 5 1	.....

(2) At 4 per cent. after adding to principal discount of Rs. 34 per cent. on advance made in 1867 and at Rs. 4-6-9 per cent. on advance made in 1868-69.
(3) Rupees 267-7-6 on account of principal, and Rs. 40-12-9 on account of interest, were realized on 22nd May 1898.

APPENDIX N.

Statement of Loans raised by Municipalities and other Public Bodies outside Government account for 1887-88.

CORPORATION RECEIVING LOAN.	Date of order authorising loan.	Amount of loan sanctioned.	Rate of interest.	Balance of last year.	Amount of loan raised during the year.	Total.	Amount repaid.	Balance of loan at close of the year.	Amount of interest due.	Amount of interest paid.	Balance of Sinking Fund at close of year.
		Rs.	Per cent.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. & p.	Rs. & p.	Rs.
Calcutta Municipality.											
Loans with 2 per cent. Reserve Fund ...	17th May 1888 16th February 1889	54,99,000 16,00,000	2 2	26,42,000	.....	26,42,000	6,30,500	22,11,500			
Loans with 1 per cent. Reserve Fund ...	11th July 1888 30th June 1889 17th June 1888 26th April 1889 26th August 1887	14,00,000 10,00,000 20,00,000 20,00,000 12,54,500	4 1/2 4 1/2 5 5 5	70,00,000	15,00,000	50,00,000	.....	50,00,000	5,30,000 14 p. (A)	5,30,000 14 p. (A)	1,28,000 10 p. (B) 26,960 (C)
Port Commissioners of Calcutta ...	21st July 1881, 12th February 1888 and 6th January 1889	20,00,000 20,00,000	4 1/2 5 1/2	20,00,000 20,00,000	..... .....	20,00,000 20,00,000	..... .....	20,00,000 20,00,000	1,28,000 0 p. 1,00,000 0 p.	1,28,000 0 p. 1,00,000 0 p.	74,18,000 (D) 17,880 (E)
Darjeeling Municipality...	26th May 1879, 17th June 1882 and 22nd December 1884	60,000	6	20,000	.....	20,000	5,000	25,000	2,940 0 p.	2,940 0 p.	.....
Burdwan "	26th February 1883 and 11th February 1886	1,25,000	5	1,24,000	.....	1,24,000	18,000	1,06,000	(A) 8,610 0 p.	8,600 0 p.	.....
Howrah "	11th February 1885 and 9th July 1886	20,000	6	20,000	.....	20,000	.....	20,000	3,000 0 p.	2,400 0 p.	.....
		1,27,14,100	.....	1,26,20,700	15,00,000	1,51,00,700	2,47,500	1,76,53,200	5,30,161 14 p.	5,30,411 14 p.	8,57,540

- (a) Investments belonging to one per cent. Sinking Fund.
 (b) Cash balance of one per cent. sinking held by the Bank on account of the Trustees.
 (c) Ditto ditto ditto Corporation.
 (d) Investments belonging to Port Trust Loan Sinking Funds.
 (e) Cash balance of Port Trust Loan Sinking Funds.
 (f) Represents net amount after deduction of income-tax.

APPENDIX O.

No. $M\frac{1}{2}$, dated Calcutta, the 3rd December 1886.From—H. J. S. Cerron, Esq., Offg. Secretary to the Government of Bengal,
Municipal Department,

To—All Commissioners.

By Government circular No. 7T—M, dated 28th May 1886, the duty of registering births and deaths, and the work of keeping up registers of vaccine operations under the Compulsory Vaccination Act, were transferred from the police to the municipal authorities, with effect from the 1st July 1886. It was observed that, although this transfer might perhaps throw some additional expense on municipalities, the cost need not necessarily prove great where Ward Committees were efficiently organized with a Chairman or other recognized executive head. It was pointed out that in many mofussil towns there were headmen of mohallas recognised by general consent, though not formally elected, and that in some cases it had been found practicable, advantageous, and economical to enlist their services as registrars of births and deaths. The Lieutenant-Governor thought that this experiment might succeed in other places also, and it was suggested that the employment of indigenous agency should be extended to municipalities generally.

2. The Lieutenant-Governor now regrets to find, from the annual report of the Sanitary Commissioner for 1887, that in many municipalities this duty of registration is very imperfectly performed. The following statement shows the result furnished in 1887, and for purposes of comparison the ratio of deaths during the mean of the previous five years is also given. It is not possible to institute any comparison in regard to the number of births, as it was only during 1886 that the registration of births was revived in most municipalities:—

NAME OF MUNICIPALITY.	Ratio of births per 1,000 for 1887.	Ratio of deaths per 1,000 for 1887.	Mean of death ratio during previous five years.
Burdwan	13.4	21.3	40.1
Bankoora	18.1	12.5	27.6
Pishenporo	22.3	12.9	30.3
Sooree ... ..	.....	5.4	31.2
Midnapore	15.3	19.4	26.5
Hooghly	20.5	26.9	30.5
Jehanabad	6	5.0	17.5
Serampore	27.4	39.1	37.8
Ooterpara	19.9	18.3	26.3
Howrah	19.8	17.5	26.7
Bally	14.5	17.9	21.3
Suburbs of Calcutta	19.1	42.1	43.8
South Suburban	11.4	14.1	17.0
Baranagore	16.2	25.6	27.1
Naihaty	13.6	16.9	30.6
Krishnaghur	18.6	21.7	34.7
Banaghat	5.7	6.3	21.0
Santipore	10.4	12.3	20.9
Nobadip	7.2	12.4	25.3
Jessore	8.5	13.8	30.8
Berhampore ... ..	.....	23.1	20.7
City Moorsshedad ... ..	.....	42.6	38.8
Khulna ... ..	.....	14.0	30.4
Dinapore ... ..	.....	20.0	20.1
Beaulah	30.8	40.5	31.0
Rungpore	9.2	29.0	31.9
Bogra	4.0	11.9	30.4
Pubna	43.2	32.4	19.3
Serajgunge	12.9	31.5	33.9
Darjeeling	9.1	14.5	18.3
Julpigoree ... ..	.....	18.6	30.4
Dacca	12.2	15.7	28.0
Naraingunge	27.8	26.5	24.5
Furzedpore	15.1	11.7	31.2
Burrisal	2.6	19.3	21.3
Jamalpore	25.3	21.5	27.2
Chittagong	19.2	14.1	24.5
Sudharam	4.6	3.9	14.6
Commillah	35.6	30.1	22.6
Patna	19.4	23.5	28.2
Behar	27.6	14.5	24.1
Dinapore ... ..	.....	9.1	12.4

NAME OF MUNICIPALITY.	Ratio of births per 1,000 for 1887.	Ratio of deaths per 1,000 for 1887.	Mean of death ratio during previous five years.
Barh	18.8	17.4	26.8
Gya	28.7	47.1	50.2
Arrah	23.0	21.1	17.3
Doomraon ... ..	.....	35.6	31.8
Buxar ... ..	.....	20.1	20.4
Mozufferpore	8.2	10.8	26.2
Hajipore	10.7	14.7	19.8
Durhhunga	38.4	26.7	27.6
Chupra	7.1	8.5	21.2
Bettiah	34.5	39.4	25.8
Monghyr	31.4	25.1	25.9
Bhngulpore	28.7	30.4	42.2
Purneah	14.5	30.0	26.5
English Bazar	9.6	9.8	20.9
Deoghur ... ..	.....	16.6	25.6
Cuttack	18.1	16.3	17.8
Poorce	15.8	51.1	53.0
Balasore ... ..	.....	24.3	28.9
Hazaribagh	35.5	30.2	23.4
Ranehi	9.0	11.9	17.2
Chyebassa	17.3	26.6	26.3
Purulia	15.9	19.8	24.8

3. A cursory examination of this statement will show that in almost all towns there has been a palpable deficiency in the accuracy of registration. The birth statistics are, as might be expected, much worse than the statistics of deaths; but it is easy to see that in very few places has any real attempt been made to record them. The comparative success attained in such municipalities as Pubna (43.2), Commillah (35.6), Hazaribagh (35.5), Bettiah (34.5) and Durhhunga (33.4) show what might be done elsewhere; but even in these places there can be little doubt that the registration is under-effected. The result in some municipalities, such as Jehanabad (6), Burisal (2.6), Bogra (4.0), Ranaghat (5.7), Chupra (7.1), Mozufferpore (8.2), Jessore (8.5), Ranchi (9.0), Darjeeling (9.1), Kungpore (9.2), and English Bazar in Malda (9.6), is a mere travesty of registration. The result could hardly be worse than it is in such large municipalities as the South Suburban (11.4), Dacca (12.2), and Burdwan (13.4). The mortuary statistics as a whole are, if possible, even more unsatisfactory, not only because it is more important for sanitary purposes that they should be accurately maintained, but because they show in nearly all cases a deplorable falling off from the standard of the previous five years, when registration was in the hands of the police. Out of 64 municipalities enumerated in the above statement, there has been a deterioration of registration in no less than 51 cases. It is not to be supposed that in former times the registration was effected with real accuracy; but it showed a general tendency towards improvement, and in some cases probably represented a very near approximation to the truth. The municipalities in which the falling off is most conspicuous are Sooree (from 31.2 to 5.4), Furreedpore (from 31.2 to 11.7), Ranaghat (from 21.0 to 6.3), Jehanabad (from 17.5 to 5.0), Jessore (from 30.8 to 13.8), Chupra (from 21.2 to 8.5), Khulna (from 30.4 to 14.0), Mozufferpore (from 26.2 to 10.8) and English Bazar (from 20.9 to 9.8). In all these cases it is evident that the work of registration has been entirely neglected by the Municipal Commissioners. In a few municipalities, such as City Moorshedabad, Serampore, Beaulah, Pubna, Commillah, Gya, Doomraon, Bettiah and Poorce, the work is still fairly and creditably done, and it is observed that in these towns also the registration of births is generally attended to. But taken as a whole, the figures entirely justify the Sanitary Commissioner in his complaint that the Municipal Commissioners of Bengal as a body are very inattentive to this department of their duties.

4. The effect of such inaccurate statistics is to completely vitiate any conclusions which may be drawn from them as to the general health of the province. According to the registration of the rural areas in Bengal, there was an increase of 177,454 deaths in 1887 as compared with the mean mortality of the five previous years; but taking urban areas only, there was a decrease of 11,723 deaths. The past year was marked by the widespread prevalence and heavy mortality from cholera. The number of deaths from this cause in rural areas was 164,363, against the quinquennial mean of 111,280. But in urban areas the figures show an actual decrease, being 8,215 against 9,223. Similarly, the number of deaths from fever in rural areas in 1887 was 1,062,573, against the quinquennial mean of 825,267. But in urban circles the recorded deaths from fever are only 25,195 against 36,321. The Sanitary Commissioner observes with truth that there has been no such remarkable change in the incidence of fever in municipalities as has been represented. The town figures are apparently worthless. The deaths in rural circles go on increasing with improved registration.

5. Looking to the serious character of the results disclosed in the Sanitary Commissioner's report, the Lieutenant-Governor considers that no time should now be lost in adopting measures which will ensure the necessary improvement in municipalities. The system of

registration should be enquired into everywhere, and where necessary, reorganized and placed on a sounder basis. The special attention of the Municipal Commissioners should be drawn to the necessity of more carefully discharging this important part of their duties. The provisions of Act IV (B.C.) of 1873, which makes the registration of births and deaths compulsory, has been extended to all the municipalities enumerated in the statement given in this letter, and if in any other municipalities the law is not in force, it should be considered whether it should not now be extended to them. This law should certainly not be administered so as to be an engine of oppression to the residents within a municipality. But from Dr. Lidderdale's report, it appears that in some municipalities this law is little better than a dead letter. Thus, in Burdwan Town, where the result of registration is exceedingly unsatisfactory, there was only one prosecution during the past year, which resulted in a conviction and the imposition of a fine of one anna. In Ranaghat, where registration could not have been worse effected, there was one prosecution, one conviction, and a fine of two rupees. In Dacca, where the results are very discreditable to the municipal administration, there were only two prosecutions. In Mozufferpore there appear to have been none. In Scroore and Bogra there were none. In Chupra there was only one; in English Bazar only one. In Ranchi there were only three. The Sanitary Commissioner observes with pardonable warmth "that the Municipal Commissioners of Ranchi presided over by a European Deputy Commissioner should only institute three prosecutions, and realize in fines the sum of Rs. 2-12, while the birth and death rates of their town only reach 9-05 and 11-92, respectively, reflects very little credit on their administration." Only 931 persons altogether were prosecuted during the year, of whom 710 were convicted, or 76 per cent., and a sum of Rs. 450-14, realized as fines in 68 towns of the Province. The Lieutenant-Governor has no doubt that the feeble administration of this useful law is one of the principal reasons of the inefficient registration now brought to notice.

6. But it is not only by the judicious and prudent resort to the provisions of Act IV (B.C.) of 1873 that improvement is to be looked for in the registration of births and deaths. Sections 347 and 348 of the Bengal Municipal Act, III of 1884, contemplate the appointment of Sub-Registrars at burning-ghats and burial-grounds, by whom all dead bodies brought for cremation or interment are to be registered. It is by this means that, as is done in the Calcutta Municipality, a complete system of check may be maintained on the mortuary registration effected by the Registrars of the district and substantial accuracy of registration accomplished. It is true that some of the smaller municipalities in Bengal may be too poor to afford to pay for such Sub-Registrars. But in ordinary cases the expense of their appointment would be inconsiderable in comparison with the income of the municipality; and if material improvement in registration cannot be effected in any other way, it must become a question whether it will not be necessary for the Government to insist on action being taken generally under these sections. The point is one which should now be brought prominently before Municipal Commissioners in all the larger towns for their early consideration. But above all, it is, in the Lieutenant-Governor's opinion, important that the Municipal Commissioners themselves should be induced to take an interest in registration. In the smaller municipalities, with a population of from 7,000 to 10,000 inhabitants, which may not be able to afford to pay for special establishments, it would seem that the work of registration is one which the Municipal Commissioners, who are residents in their own wards, might be invited to undertake as a public duty. The number of births and deaths in each ward, which it would devolve on them to register, is not likely to exceed fifteen to twenty a quarter, and the actual labour of registration would therefore be very small. If the system were properly organized, the registration done by this agency would undoubtedly show great improvement. In any case, if the Commissioners are not able to be Registrars themselves, their influence should at least be actively exercised in facilitating registration by others who have been duly appointed under the Act. The Lieutenant-Governor is not aware to what extent the suggestion made in 1886, that local agency should be employed in this work, has been adopted; but he considers that the keynote of improvement in the future is to be found in the services of such an agency, and above all in the active co-operation of the Municipal Ward Commissioners by either undertaking the work themselves, or by personally aiding in it.

7. Sir Stuart Bayley is confident that these observations will quickly lead to steps being taken to remove what must be considered a decided blot on the municipal administration of these Provinces. He is, however, compelled to observe on this occasion that it is not only in the registration of births and deaths that there has been a falling off in municipal statistics. The Sanitary Commissioner brings to notice that, while the total number of vaccination operations has increased throughout the whole Province by 108,375, as compared with the previous year, the number of operations in municipal and other areas not included in the departmental circles has decreased by 9,140. For this regrettable decrease, the medical officers, who are in control of vaccine operations in municipalities, are primarily responsible. But it is reported by Dr. Lidderdale that, although as a whole, Municipal Commissioners have taken interest in this important department, some municipalities are still very neglectful in their administration of the Compulsory Vaccination Act. The Lieutenant-Governor desires therefore to take this opportunity of inviting all concerned to exert themselves more strenuously in working this most essential law.

8. It is pointed out by the Sanitary Commissioner in the 90th paragraph of his report that the animal vaccination depot in the Suburbs of Calcutta has proved to be a most useful institution, and it is suggested that similar depots might be established on a smaller scale in

large municipalities, such as Patna, Dacca, and the like. This is a remark which merits the consideration of the Commissioners in all large municipalities, and the Lieutenant-Governor will be glad to know in due course what action has been taken on it.

9. I am to request that copies of this circular may be communicated through the Magistrates of districts to the Chairmen of all Municipalities in your division, with such supplementary instructions as may be appropriate to the circumstances of each case. I am to say also that, in addition to any special reports which may appear to be required on particular points, the subjects discussed, and especially the question of the registration of births and deaths in municipal areas, should be referred to by you in your general Administration Reports.

CALCUTTA MUNICIPAL ACCOUNTS

FOR

1887-88.

FORMS Nos. I & II.

FORM NO. 1.—Statement showing the Income of

1	2	3	4	5	6								7		
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	Deposits.	Actual municipal balance.	Total.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
		Calcutta	Act IV (R.C.) of 1878	401,571	5	24	48	77	15	8	20	64	Rs. 49,411	Rs. 14,10,216	Rs. 14,59,627

FORM No. II.—Statement showing the expenditure o.

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Neurocrassus n)

Liabilities -		Assets -	
Balance of loans
Deposits to be adjusted
Claims--		Assets--	
Advances recoverable ...	...	...	...
Net amount of debt ...	...	...	...

FORM No. I.—Statement showing the Income of

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Total.	Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY, &c)				Total income from taxation.
												Water rate.	Police rate.	Lighting rate.	Night soil rate.	
		Calcutta ...	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
			11,07,261	99,894	46,360	.....	6,30,070	2,01,012	2,61,008	1,90,705	22,94,793	

FORM No. II.—Statement showing the expenditure of

1	2	3	4	5	6	7	8	9	10	11		
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	(k)		PUBLIC INSTRUCTION.	PUBLIC CONVENIENCE.					Contribution to local or provincial funds.	
			Other measures.			Public Works.						
			Markets and slaughter-houses (contingencies).	Public gardens (for improvement, purchase of seeds, repair of buildings, &c.).	Contributions to schools.	Establishment.†	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.	Other charges (water, &c.).	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Calcutta	75,876	8,542			5,11,870					

Memorandum of

Liabilities—
 Balance of loans
 Deposits to be adjusted
 Claims—
 Advances recoverable
 Not amount of debt

Calcutta Municipality during the year 1887-88.

16										17			18	19	20	21
MISCELLANEOUS RECEIPTS.										DEBT.			Total income of year, including balance.	Total, including balance.	Incidence of taxation (column 19) per head of population.	Incidence of income shown in column 20, per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
22,297	4,75,000	1,70,830	87,200	11,685	2,210	.....	4,31,029	11,51,228	15,78,500	1,78,029	7,20,521	65,93,400	70,00,000	7 5 2	16 5 10	
Receipts under special Acts. Proceeds of land, &c. Income from markets and other sources of revenue, &c. Unappropriated and unexpended income from sale of property, &c. Municipal loans. Payments for municipal services rendered to individuals. Grants-in-aid from Government or local funds. Surpluses (out of municipal funds, receipts, &c.). Total.										Loans. Deposits (contradictory, advance unpaid, &c.). Advances.			REMARKS.			

the Calcutta Municipality during the year 1887-88.

12					13	14	15			REMARKS.		
DEBT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.					
Loans, instalments paid during the year.	Interest—		Deposits (exclusive attached, contractors, &c.).	Advances (on account of departmental works, &c.).			Deposits.	Actual municipal balance.	Total.			
	On account of last year.	On account of current year.										
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
7,70,627	...	8,08,730	1,02,061	0,01,008	50,125	65,46,926	02,354	19,06,912	14,25,170			

Liabilities and claims.

	Rs.	A. P.	Rs.	A. P.
...	1,77,70,191	10 4		
...	65,269	0 0	1,78,41,830	10 10
...	9,74,960	0 11		
...	1,74,707	5 0	4 47,636	6 4
			1,78,40,963	4 0

FORM No. I.

STATEMENT OF INCOME

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

FOR

1887-88.

Municipalities in Bengal during the year 1887-88.

[illegible]

GRAY

Municipalities in Bengal during the year 1887-88.

[illegible]

FORM No. I.—Statement showing the income of the

[illegible]

[illegible]

PUBLIC HEALTH

[illegible]

[illegible]

FORM No. II.

STATEMENT OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

FOR

1887-88.

FORM No. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7		
NAME OF DISTRICT.	SERIAL NUMBER.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	Office establishment, Inspection, Honorary Magistrate's Establishment, &c.	Collection of municipal taxes including octroi (establishment, &c.), rent, money house, repair to outposts, &c.)	Police establishment, maintenance of stamps, outposts, &c.)	Police establishment, maintenance of stamps, outposts, &c.)
								(a) (b)
BURDWAY DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Howrah	1	Howrah	48,000	20,000	16,700	5,043	6,145	33,564
	2	Ball	722	10,000	407	576		11,073
		Total	44,722	20,000	17,107	6,619	6,145	33,564
Roohilly	8	Roohilly and Chinn.	3,441	87,574	8,506	1,366		4,700
	4	Barampore	17,905	40,584	8,808	2,801	348	1,875
	5	Uttarpara	3,601	9,170	1,089	357		505
	6	Baidyabati	1,429	11,533	1,308	895		710
	7	Bhudi-rsaur	200	6,864	525	243	8	518
	9	Kohring	102	3,456	458	155		48
	9	Borahoria	154	4,300	578	521		100
	10	Johannabad	675	3,785	420	94		68
		Total	20,502	1,44,012	10,883	5,100	366	8,475
Burdwan	11	Burdwan	15,447	30,507	8,004	1,005		1,553
	12	Culm	4,450	12,509	101	579		501
	13	Cutwa	568	5,923	173	408		
	14	Dallidat	3,546	5,519	360	307		441
	15	Rasbarung	5,090	9,033	911	625		
	16	Assamole						
Bankura		Total	27,500	1,13,081	6,784	3,880		2,880
	17	Bankura	750	8,280	1,014	305		383
	18	Herhampore	3,805	4,911	508	311	18	383
	19	Bonamukhi	1,838	7,303	403	341		33
Boerboom		Total	5,593	20,494	1,874	959	18	383
	20	Roory	3,570	8,173	247	361		275
Midnapore	21	Midnapore	370	44,481	647	1,943		141
	22	Tumuk	518	5,901	421	579	194	48
	23	Ghatia	3,270	8,367	419	276		60
	24	Chandrakum	1,004	4,126	265	330		45
	25	Banjanipore	3,062	18,466	283	18		161
	26	Kharpi	301	1,784	92	227		11
Divisional Total		Total	8,613	64,217	1,976	3,347	194	105
		Divisional Total	1,14,858	6,07,717	89,500	30,810	6,611	45,130
PRINCIPAL DIVISION.								
24 Pargannahs	27	Suburban	80,800	5,04,611	37,005	15,400	37,151	37,945
	28	Baranagore	1,020	34,310	1,401	3,417		3,476
	29	South Suburban	1,274	84,000	1,848	2,117		1,602
	30	Tajpore	384	6,889	372	588		
	31	Baripore	570	4,194	402	163		
	32	Jaypore	1,125	7,071	413	236		
	33	North Dum-Dum	5,097	6,401	654	670		
	34	North Dum-Dum	1,444	4,360	474	327		
	35	North Baranagore	54	80,504	1,043	1,470		
	36	Baranagore	67	11,143	1,112	1,095		
	37	Baranagore	1,416	12,304	618	960		
	38	Nabuli	3,030	18,300	730	1,254	80	
	39	Baranagore	437	3,708	601	108		41
	40	Taki	1,617	3,539	68	475		
	41	Baranagore	80	6,700	417	619		
	42	Goverdanga	353	5,354	304	440		
		Total	80,840	7,88,130	47,074	38,007	37,381	41,418
		— 34						
Huddon	43	Kishnagur	3,291	22,409	1,308	1,375		
	44	Baranagore	1,067	30,201	1,070	1,135		406
	45	Baranagore	210	6,885	840	516		
	46	Nudoda	194	4,397	402	546		
	47	Kanika	1,190	5,818	303	308		
	48	Kumarkhal	146	4,086	320	473		
	49	Mithapore	44	3,912	200	200		
	50	Baranagore	347	8,366	125	808		
	51	Chanda	1,364	8,879	556	825		
		Total	8,113	67,805	5,669	5,873		406
Jessore	52	Jessore	3,603	11,801	801	908		619
	53	Keshchandpore	857	4,068	470	230		193
	54	Keshchandpore	161	4,064	421	601		
Khulna		Total	4,621	30,514	1,692	1,739		711
	55	Khulna	180	6,956	518	526	30	
	56	Baranagore	172	4,113	419	383		53
	57	Chandaria	728	8,397	403	137		
	58	Dubhatia	80	1,553	98	800		
		Total	1,090	16,181	1,184	1,540	30	53
Moulvibazar	59	Baranagore	8,394	37,000	1,328	1,641		1,023
	60	Baranagore	15,000	1,000	1,000	1,000	15	1,000
	61	Baranagore	1,000	8,000	800	800	10	1,000
	62	Kandi	500	6,714	648	800		
Divisional Total		Total	34,728	73,700	5,900	4,800	38	2,078
		Divisional Total	1,18,588	6,87,874	10,000	30,103	37,397	45,400

Municipalities in Bengal during the year 1887-88.

PUBLIC HEALTH.										
(a)	(2)	(3)	(4)	(5)	(6)	(7)	Conservancy.			(8)
Expenditure for sanitary purposes, &c.	Expenditure for medical and sanitary purposes, &c.	Vaccination (establishment).	Waterworks (establishment, repairs).	Road-making (establishment, repairs).	Public works (establishment, repairs).	Public works (establishment, repairs).	Establishment, repairs, &c.	Establishment, repairs, &c.	Establishment, repairs, &c.	Discharge works (establishment, repairs).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
97	5,305	730	4,000	5,738	5,535	71,009	464			478
97	5,344	820	4,900	5,738	5,535	74,300	464			478
	105	540		1,350	1,509	18,730				804
110	3,111	153		895		14,927				18
60	1,400	77		1 7	185	1,880				
146	752	30			150	5,528				
53	700	124		30		1,538				
		61			88	845				300
80	605	40			325	112				
					545					
545	6,052	949		1,093	2,100	40,698				1,113
605	4,478	178	10,471	1,738	5,180	6,748				877
	1,318	107	806	114	1,367	985				658
	1,305	102	830	515	1,670	207				247
										71
638	7,389	509	11,846	2,381	7,889	11,378				1,550
94	1,915	231		116	1,353	1,183				197
	909	58			1,011					748
68	2,817	340		110	2,304	1,153				848
	1,883	5			2,108					30
554	5,535	130	221	196		14,082	65			2,088
354	1,014	87		90		594				78
7	807	50				793				36
39	877	24				103				
10	874	12				325				45
						78				
713	16,303	318	244	205		18,042	48			5,800
2,005	33,658	2,750	10,090	13,467	30,307	1,41,404	850			7,114
	4,818	5,163	20,068	19,075	35,854	1,11,725	8			20,000
	1,544	231		627	5,351	7,516				973
	700	140		126		2,510				945
54	701	60	24			1,253				368
	214	89		143		250				139
	274	70				42				108
90	861	78		47	5,855	309				145
8	948	77								104
	963	81	1,008			5,785				1,375
	1,838	108	50			1,007				1,056
	457	39				2,754				571
	203	41				489				1,583
50	891	36				156				1,350
		26				179				100
						454				140
912	13,151	4,985	21,840	30,946	36,490	1,33,745	8			5,321
	5,095	138	388	928	1,437	4,754				103
48	945	100	5,470	910	1,437					301
	535	41	500		910					1,208
		40				675				1,502
	490	30			86	603				185
45	338	81	5			142				372
	491	10	177			151				540
	590	6		470		193				300
		87								108
										50
										524
175	5,809	480	4,943	1,399	6,423	6,455	39			63
	2,147	65		60	1,303	5,654				315
5	507	39				288				5,323
	30	20	647			101				1,210
										207
97	5,774	104	647	40	1,363	2,285				90
	477	80			131	271				303
528	61	19			71					327
45	959				13					125
95	30				85					74
										5,445
535	1,042	100			278	371				6,788
	5,417	280			739	6,072				31,487
108	5,480	311			890	7,348				1,588
	1,705	130			90	1,778				991
87	5,535	51			305	699	30			80,085
										232
	11,352	718		1,613	11,879	29				24,640
1,178	38,398	5,854	26,080	35,907	47,443	1,44,361	01			30,390

REMARKS.

FORM No. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7	8	9	10	11
NAME OF DISTRICT.	Serial number.	Name of Municipality.	PUBLIC HEALTH—contd.		PUBLIC INSTRUCTION.	PUBLIC CONVENIENCE.				
			(4)			Public Works.				
			Other measures.	Contributions to schools.		Public Works.				
			Markets and slaughter-houses (establishment, contingent).	Public works (establishment, contingent).		Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.
										Other charges (printing, rewards, &c.)
										Contributions to local or provincial funds.
BURDWAN DIVISION.										
Howrah	1	Howrah	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	2	Balt	450	143	1,923	6,610	58,662	11,932	10,408	347
		Total	450	143	1,923	6,610	58,662	11,932	10,408	347
	3	Hooghly and Chinsurah.	400	817	5,801	6,610	41,890	11,248	10,408	817
	4	Chinsurah.			810	263	11,648			810
	5	Utterpara					9,064			1,433
	6	Baidyabati			2,076		759	740		299
	7	Bhatnagar			216		713			73
	8	Kotrang			794		122			106
	9	Bardhaman			710		713			82
	10	Jatani			359		889	245		90
		Total			378	608	468	60		3,768
	11	Burdwan	2	31	8,363	1,366	34,462	1,064		1,414
	12	Cuttack			8,053	306	15,061			170
	13	Dumra	48		420	420	514	2,380		183
	14	Dumra			404		775			140
	15	Asansol			430		1,094			160
		Total								1,530
	17	Bankura	64		7,032	816	16,007	2,800		33
	18	Barampore					668			217
	19	Sonamukhi			119	706	756			138
		Total			45	1,270	756			380
	20	Soory			103	2,541	540	2,560		550
		Total					300			1,119
	21	Midnapore	30		9,054		8,892			419
	22	Taluk			357		740			26
	23	Chital	112		1,023	919	258			80
	24	Chandakona			730		177			26
	25	Baranagar			576		300			80
	26	Shyva			308	24	937			400
		Total				24	8,961	254		1,838
		Divisional Total	605	711	18,677	24	95,282	15,480	10,408	8,580
			1,002	1,712	32,004	9,295	95,282	15,480	10,408	28
PURNIMA DIVISION.										
	27	Suburban			8,000	80,462	77,023	17,477		6,802
	28	Baranagar			1,400		7,600	1,400		125
	29	South Suburban			644	5,178	4,633			300
	30	Barpore			384		9,100			131
	31	Jayapore			840		1,185			68
	32	South Dum Dum			480		2,862			97
	33	North Dum Dum			864		386			91
	34	South Baranagar			1,106		4,973			159
	35	North Baranagar			864		1,364			407
	36	He-wet			1,760		4,973			359
	37	Nalhati			2,106		8,078			129
	38	Baranagar			548		2,078			380
	39	Nalhati			445		1,186			336
	40	Pali			1,423		633			390
	41	Sadara			291		80			118
	42	Goverdanga			642		1,375			139
		Total			5					1,380
	43	Kishnagar			1,388	14,360	34,164	1,18,048	19,700	807
	44	Santipur					5,900			285
	45	Danabhat			147		3,002			300
	46	Nudua			613		425			94
	47	Kushtia			77		1,313			86
	48	Kumarkhal			830		2,805			86
	49	Meherpore			489		721			140
	50	Himgore			320		700			140
	51	Chaula			320		700			140
		Total			88		3,455			5,300
	52	Jessore			300	10,845	1,477	30,418		604
	53	Kotchandapore			33	210	975	1,468		161
	54	Mohandapore			868		770			644
		Total			381	11,865	2,151			1,408
	55	Khulna			38	978	1,166	2,151		148
	56	Chandaria			170		1,948			123
	57	Dahatola			177		1,136			148
		Total			380		5,60			400
	58	Beranagar			1,130		4,400			600
	59	Lalpur			1,618		2,307			120
	60	Baranagar			1,015		2,307			120
	61	Kandi			1,015		2,307			120
		Total			30		5,41			1,000
		Divisional Total			48	6,484	2,307	5,41		1,000
					1,712	31,877	95,282	15,480	10,408	28

~~Expenditure~~ in Bengal during the year 1887-88.

18				19				20				21				22							
DEPT.								BALANCE AT CLOSE OF YEAR.								REMARKS.							
1898.								1899.								1900.							
On account of last year.								On account of current year.								On account of current year.							
Deposits (salaries attached, contractors, &c.)								Deposits (salaries attached, contractors, &c.)								Deposits (salaries attached, contractors, &c.)							
Advances (on account of departmental work, &c.)								Advances (on account of departmental work, &c.)								Advances (on account of departmental work, &c.)							
Miscellaneous.								Miscellaneous.								Miscellaneous.							
Total expenditure.								Total expenditure.								Total expenditure.							
Deposits.								Deposits.								Deposits.							
Actual municipal balance.								Actual municipal balance.								Actual municipal balance.							
Total.								Total.								Total.							
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.						
5,000	500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						
500	500	5,000	5,000	5,000	5,000	5,000	5,000	500	500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						
5,000	500	5,000	5,000	5,000	5,000	5,000	5,000	500	500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						
5,000	500	5,000	5,000	5,000	5,000	5,000	5,000	500	500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						
5,000	500	5,000	5,000	5,000	5,000	5,000	5,000	500	500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						
5,000	500	5,000	5,000	5,000	5,000	5,000	5,000	500	500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						
5,000	500	5,000	5,000	5,000	5,000	5,000	5,000	500	500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						
5,000	500	5,000	5,000	5,000	5,000	5,000	5,000	500	500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						
5,000	500	5,000	5,000	5,000	5,000	5,000	5,000	500	500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						
5,000	500	5,000	5,000	5,000	5,000	5,000	5,000	500	500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						
5,000	500	5,000	5,000	5,000	5,000	5,000	5,000	500	500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						
5,000	500	5,000	5,000	5,000	5,000	5,000	5,000	500	500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						
5,000	500	5,000	5,000	5,000	5,000	5,000	5,000	500	500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						
5,000	500	5,000	5,000	5,000	5,000	5,000	5,000	500	500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						
5,000	500	5,000	5,000	5,000	5,000	5,000	5,000	500	500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						
5,000	500	5,000	5,000	5,000	5,000	5,000	5,000	500	500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						
5,000	500	5,000	5,000	5,000	5,000	5,000	5,000	500	500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						
5,000	500	5,000	5,000	5,000	5,000	5,000	5,000	500	500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						
5,000	500	5,000	5,000	5,000	5,000	5,000	5,000	500	500	5,000	5,000	5,000											

FORM No. II.—Statement showing the expenditures of the

1	2	3	4	5	6	7						
NAME OF DISTRICT.	Serial number.	Name of Municipality.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.				(a)	(b)
					Office establishment, Inspection, Recovery Magistrate's establishment, &c.	Collection of municipal taxes, including offices (establishment, purchase of accounts, &c.), repair to carts, &c.	Fire establishment, Fire engines, buckets, &c.	Licensing establishment, purchase of lamps, oil, &c.	Police establishment (purchase of uniforms, &c., repairs to carts, &c.).			
RAJSHAHY DIVISION.												
Darjeeling	65	Darjeeling	18,588	1,17,398	10,880	4,084	2,538	183	2,788	183	2,788	
	66	Karowang	7,280	5,111	801	478	218	66	178	66	178	
		Total	25,868	1,22,509	20,681	4,562	2,756	249	2,966	249	2,966	
Malahabye	67	Rampore Boudah	2,834	74,708	2,043	1,904	707	878	707	878	707	
	68	Natore	5,078	11,008	757	588	600	97	600	97	600	
		Total	7,912	85,716	2,800	2,492	1,307	875	1,307	875	1,307	
Meerapore	69	Dinapore	1,029	20,508	1,418	600	644	1,008	644	1,008	644	
	70	Pahna	947	17,408	818	1,840	921	127	921	127	921	
	71	Barrapara	801	18,968	838	863	837	75	837	75	837	
		Total	1,848	38,496	1,664	2,883	1,808	192	1,808	192	1,808	
Bogra	72	Bogra	688	11,027	819	835	800	1,408	800	1,408	800	
	73	Sherepore	701	4,008	405	248	370	204	370	204	370	
		Total	1,389	15,035	1,224	1,083	1,170	2,612	1,170	2,612	1,170	
Sherepore	74	Sherepore	5,400	15,000	1,111	808	808	47	808	47	808	
	75	Jalpaiguri	3,308	18,114	908	870	112	60	870	60	870	
		Divisional Total	44,194	2,71,297	39,361	11,700	290	8,198	1,224	7,228	1,224	
DACCA DIVISION.												
Dacca	76	Dacca	9,978	1,25,808	6,110	6,855	3,136	429	3,136	429	3,136	
	77	Narsingganj	7,007	20,208	680	1,008	1,441	361	1,441	361	1,441	
		Total	16,985	1,46,016	6,790	7,863	4,577	790	4,577	790	4,577	
Madaripore	78	Madaripore	1,304	8,063	808	427	500	1	500	1	500	
	79	Madaripore	238	7,407	553	324	370	297	370	297	370	
		Total	1,542	15,470	1,361	751	870	307	870	307	870	
Naichitzy	80	Naichitzy	2,004	22,008	1,300	1,208	638	40	638	40	638	
	81	Naichitzy	1,907	1,008	36	354	238	5	238	5	238	
	82	Naichitzy	223	2,207	300	225	408	23	408	23	408	
Naichitzy	83	Naichitzy	9	4,408	354	383	383	23	383	23	383	
		Total	4,037	31,111	1,988	2,197	1,649	118	1,649	118	1,649	
	84	Nasirabad	785	18,870	843	700	843	43	843	43	843	
Nasirabad	85	Nasirabad	3,310	5,568	300	470	300	60	300	60	300	
	86	Nasirabad	928	7,008	818	538	538	49	538	49	538	
	87	Nasirabad	1,250	6,008	730	1,081	471	25	471	25	471	
Nasirabad	88	Nasirabad	108	5,508	40	400	400	25	400	25	400	
	89	Nasirabad	11	1,008	600	130	130	25	130	25	130	
	90	Nasirabad	537	3,082	47	1,190	1,190	25	1,190	25	1,190	
		Total	6,613	48,878	3,280	5,808	3,146	178	3,146	178	3,146	
		Divisional Total	26,387	2,61,603	16,328	16,446	1	7,788	974	2,129	974	
CHITTAGONG DIVISION.												
Chittagong	90	Chittagong Town	2,182	33,051	1,097	1,110	570	101	570	101	570	
	91	Cox's Bazar	927	2,908	308	328	308	66	308	66	308	
		Total	3,109	35,749	1,405	1,438	878	167	878	167	878	
Comilla	92	Comilla	1,401	4,563	453	454	379	23	379	23	379	
	93	Comilla	691	10,888	690	805	1,082	64	1,082	64	1,082	
	94	Brahmanbaria	334	6,653	618	327	85	130	327	130	327	
		Total	916	22,611	1,144	786	1,106	184	1,106	184	1,106	
		Divisional Total	5,685	68,788	2,960	2,960	1,487	198	1,487	198	1,487	
PATNA DIVISION.												
Patna	95	Patna	4,585	1,25,000	9,164	8,801	6,880	218	6,880	218	6,880	
	96	Barh	1,764	4,880	959	965	965	418	965	418	965	
	97	Barh	2,218	16,901	1,328	783	908	218	908	218	908	
Dinapore	98	Dinapore	1,401	4,563	453	454	379	23	379	23	379	
	99	Comilla	691	10,888	690	805	1,082	64	1,082	64	1,082	
	100	Brahmanbaria	334	6,653	618	327	85	130	327	130	327	
		Total	916	22,611	1,144	786	1,106	184	1,106	184	1,106	
Gya	101	Gya	8,785	89,018	8,801	1,910	5,902	108	5,902	108	5,902	
	102	Risat	4,397	5,508	700	130	484	108	484	108	484	
	103	Daudnagar	130	5,047	985	184	585	108	585	108	585	
		Total	8,823	99,533	10,486	2,224	6,971	226	6,971	226	6,971	
Arrah	104	Arrah	1,801	21,771	894	801	1,108	108	1,108	108	1,108	
	105	Arrah	47	1,708	248	104	248	108	248	108	248	
	106	Dumraon	1,725	4,803	857	798	848	108	848	108	848	
Buxar	107	Buxar	4,710	12,550	885	1,090	1,325	108	1,325	108	1,325	
	108	Buxar	579	3,599	395	510	510	108	510	108	510	
	109	Buxar	798	2,801	230	481	481	108	481	108	481	
		Total	10,683	35,749	8,611	4,405	5,284	336	5,284	336	5,284	

Municipalities in Bengal during the year 1887-88.

18					19	20	21			22
DEBT.					BALANCE AT CLOSE OF YEAR.					REMARKS.
Interest—					Miscellaneous.	Total expenditure.	Deposits.	Actual municipal balance.	Total.	
On account of long year.	On account of current year.	Deposits (including attached, commuted, &c.).	Advances (on account of departmental works, &c.).							
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,184		8,701		9,778	1,039	1,06,490	8	28,220	28,220	
				86	17	7,368		8,128	8,128	
1,184		8,701		9,863	1,978	1,16,788	6	31,648	31,648	
				8,740	1,773	85,801		1,401	1,401	
				111	10,083	10,083		8,681	8,681	
				2,740	1,884	28,024		4,003	4,003	
				6,436	770	30,777		887	887	
				1,360	110	17,001	322	1,389	1,456	
			165	143	14,816	80	17	17	67	
			186	1,190	853	81,317	175	1,740	1,821	
			101	1,830	389	11,648		104	104	
						8,003		783	783	
			100	1,830	389	17,150		884	884	
			103	1,408	655	13,567	120	4,421	4,511	
				475	65	10,197		5,085	5,085	
1,184		8,701	478	21,820	8,803	2,48,808	371	50,185	50,185	
			80	2,301	5,351	1,32,931	24	2,370	2,393	
				1,300	1,174	81,111		6,094	6,394	
			80	4,501	6,733	1,64,548	24	9,458	9,487	
			200	10	198	9,907	09	880	440	
						6,918		1,753	1,763	
			200	10	198	14,819	98	2,103	2,203	
				60	808	20,701	71	4,335	4,400	
				1	1,197	1,708		1,708	1,708	
				87	2,400	2,487		84	84	
				240	47	3,898		908	908	
				220	867	20,848	71	1,781	6,008	
			128	648	18,007			1,708	1,708	
				600	4,517			6,048	6,048	
			116	4,731	4,731			2,098	2,098	
				1,294	9,778			2,141	2,141	
			837	5,151				170	170	
				41	1,479			329	329	
					2,173			2,540	2,540	
			116	1,824	1,388	41,007		18,483	18,483	
			844	6,720	9,044	2,20,114	104	51,798	51,798	
			106	808	24,180			1,053	1,053	
					3,076			990	990	
			190	858	30,848			2,003	2,003	
					4,008			3,978	3,978	
			111	277	10,891		548	689	1,238	
			1,478	86	6,948			608	608	
			1,809	528	28,933		848	1,391	1,391	
			1,784	660	28,840		848	6,399	6,641	
			908	7,618	2,056	1,77,368	1,193	11,080	12,178	
						3,076		2,110	2,110	
			213	5,938	1,123	17,321	140	1,740	1,740	
			808	10,540	4,708	1,40,194	1,878	16,813	16,190	
			81	7,140	1,780	60,480	178	78	84	
				148		5,178		2,807	2,807	
						2,140		1,957	1,957	
			21	8,117	1,780	80,744	178	4,440	6,073	
						1,083		398	398	
						2,130		187	187	
						876		1,277	1,277	
						614		8,007	8,007	
						1,737				

FORM No. II.—Statement showing the ~~particulars of the~~

Serial number.	Name of municipality.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.				(a)	(A)
				Office establishment, inspection, Honorary Magistrate's establishment, &c.	Collection of municipal taxes including octroi (establishment, books, purchase of accounts, wages, repair to outposts, &c.).	Fire (establishment, purchase of fire-engines, &c.).	Lighting (establishment, purchase of lamps, &c.).	Police (establishment, purchase of clothing, uniforms, &c.).	Registration of births and deaths.		
Patna Division—contd.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
109	Moultapore ...	53	32,802	6,851	408	727	27	27	625	325	
110	Hajipore ...	1,391	4,272	975	804	804	22	22	22	22	
111	Lalgumra ...	1,084	2,948	875	847	847	22	22	22	22	
112	Siamarhi ...	1,084	2,136	177	840	840	22	22	22	22	
	Total ...	3,552	42,758	7,154	1,186	3,019	110	110	717	717	
113	Durbhanga ...	4,102	23,815	1,811	1,750	1,744	835	835	2,625	2,625	
114	Boerah ...	798	4,738	786	214	180	22	22	22	22	
115	Madhubani ...	798	9,860	385	408	408	22	22	22	22	
	Total ...	5,698	47,444	2,882	2,568	1,744	835	835	2,625	2,625	
116	Chupra ...	16,026	61,860	2,988	1,851	2,901	22	22	22	22	
117	Revilinganga ...	4,743	8,656	134	700	691	22	22	22	22	
118	Sevan ...	1,686	2,704	480	408	229	22	22	22	22	
	Total ...	17,460	69,444	4,462	2,960	3,701	90	90	90	90	
119	Motihar ...	788	10,843	108	1,088	698	120	120	1,044	1,044	
120	Bettiah ...	1,319	10,790	405	898	698	22	22	22	22	
	Total ...	2,077	21,023	507	1,711	1,396	22	22	22	22	
	Divisional Total ...	87,453	4,58,698	20,184	25,028	28,718	1,273	1,273	12,823	12,823	
BRABHUPUR DIVISION.											
121	Monghyr ...	4,021	60,636	1,760	1,840	1,802	802	802	1,814	1,814	
122	Jamulpore ...	2,907	24,081	1,364	890	890	22	22	22	22	
123	Jamui ...	816	4,356	860	554	554	22	22	22	22	
	Total ...	7,744	89,073	3,984	3,284	3,286	804	804	1,814	1,814	
124	Bhawalpore ...	2,618	74,546	2,247	2,221	675	640	640	640	640	
125	Cheung ...	2,660	4,388	901	902	191	22	22	22	22	
	Total ...	5,278	80,440	3,148	3,123	806	378	378	1,044	1,044	
126	Purneah ...	2,722	19,720	1,823	1,908	654	640	640	640	640	
127	Kishanganj ...	2,722	1,908	164	190	190	22	22	22	22	
	Total ...	5,444	21,628	1,987	2,100	804	640	640	640	640	
128	English Bazar ...	420	11,748	1,871	870	870	22	22	22	22	
129	Old Maidah ...	247	8,073	357	241	241	22	22	22	22	
	Total ...	1,000	14,811	1,608	617	617	22	22	22	22	
130	Deoghar ...	5,664	8,897	305	828	806	22	22	22	22	
131	Shahganj ...	41	8,408	813	735	818	22	22	22	22	
	Total ...	5,705	14,400	1,017	1,563	800	22	22	22	22	
	Divisional Total ...	22,698	1,91,844	11,461	9,527	8,138	1,140	1,140	8,897	8,897	
ORISSA DIVISION.											
132	Cuttack, including outposts ...	6,008	67,494	1,768	2,451	2,451	220	220	878	878	
133	Jajpur ...	24	2,248	24	530	530	22	22	22	22	
134	Kandrapara ...	480	7,976	731	1,108	1,108	22	22	22	22	
	Total ...	6,512	80,418	1,913	4,089	4,089	264	264	878	878	
135	Pooree ...	1,882	24,700	1,869	1,856	2,940	22	22	611	611	
136	Balasore ...	2,086	12,807	442	1,195	800	97	97	471	471	
	Divisional Total ...	10,480	90,734	2,911	7,540	8,485	484	484	1,960	1,960	
GODDA DIVISION.											
137	Hamaribagh ...	1,081	10,738	208	985	985	40	40	240	240	
138	Obastha ...	1,081	2,778	429	840	840	22	22	22	22	
	Total ...	2,162	13,516	637	1,825	1,825	62	62	262	262	
139	Bamch ...	441	16,108	1,110	470	608	66	66	2,000	2,000	
140	Parulla ...	2,071	8,497	1,822	928	38	38	38	2,000	2,000	
	Total ...	2,512	25,605	2,932	1,408	646	104	104	2,262	2,262	
141	Chandpur ...	877	3,774	680	147	147	22	22	22	22	
	Divisional Total ...	4,400	46,893	4,961	2,614	2,614	22	22	22	22	

Expenditure in Bengal during the year 1887-88.

PUBLIC HEALTH.

(c)	(d)	(e)	(f)	(g)	(h)	(i)			(j)
Regatta (no matter, dispen- sary, &c.)	Maintenance of medical in- stitutions (dispensary estab- lishment, purchase of medi- cines, &c.)	Vaccination (establishment)	Water works (establishment, repairs)	Road-making (estab- lishment, purchase of water- cart, repairs, &c.)	Road-clearing (estab- lishment, purchase and re- pair of dust-bin, &c.)	Conservancy.			Drainage works (estab- lishment, repairs)
						Establishment of pairs, purchase cart, dry-earth, land cart, dry-earth, land cart, dry-earth, land cart, &c.	Salutary, &c. of flies or over-cumbers.	Remission of comm.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
146	5,780	106	.....	2,129	.....	5,689	.....	.....	46
86	1,170	63	.....	25	.....	678	.....	.....	191
89	1,186	63	.....	3	.....	559	.....	.....	.....
276	6,040	368	.....	2,160	.....	6,906	.....	.....	330
114	2,005	977	.....	781	.....	7,083	.....	.....	160
180	303	31	.....	87	.....	906	.....	.....	84
1,173	2,327	58	.....	129	.....	2,213	.....	.....	.....
1,467	3,300	866	.....	818	129	9,102	.....	.....	364
615	10,004	307	.....	1,841	4,094	8,883	.....	.....	2,300
80	1,307	192	.....	888	.....	7,777	.....	.....	146
80	304	101	.....	3	.....	978	.....	.....	1,364
605	11,836	680	.....	5,690	4,094	11,804	.....	.....	4,608
408	1,867	48	.....	85	.....	1,837	.....	.....	5
.....	5,001	210	.....	.....	1,189	108	.....	.....	2,808
408	8,818	228	.....	85	1,179	1,705	.....	.....	1,610
6,327	68,273	8,332	90	13,231	36,608	61,847	.....	86	6,900
.....	7,417	473	.....	.....	3,410	9,440	.....	.....	1,007
1	751	233	.....	946	1,708	4,198	.....	.....	681
.....	.....	46	.....	.....	380	.....	.....	.....	.....
1	7,544	750	.....	240	5,409	18,038	.....	.....	1,518
254	2,241	167	10,193	40	5,589	8,808	.....	.....	91
110	641	67	.....	.....	161	358	.....	.....	.....
364	3,800	214	10,198	40	6,750	9,114	.....	.....	91
936	1,018	107	.....	.....	2,067	183	.....	.....	146
.....	80	24	.....	.....	.....	130	.....	.....	.....
906	1,006	191	.....	.....	2,047	838	.....	.....	146
943	1,879	308	.....	.....	.....	1,628	.....	.....	90
.....	809	56	.....	.....	.....	348	.....	.....	129
948	2,108	160	.....	.....	.....	1,718	.....	.....	200
128	1,073	65	.....	83	1,896	.....	.....	.....	450
890	861	132	.....	8	.....	2,410	.....	.....	.....
879	2,134	186	.....	8	83	1,896	.....	.....	460
1,919	16,945	1,616	16,198	847	14,851	26,308	.....	.....	5,308
104	881	738	.....	1,198	8,166	1,640	.....	.....	8,067
.....	383	21	.....	.....	.....	480	.....	.....	.....
308	801	3	83	26	.....	385	.....	.....	231
406	1,805	787	83	1,224	8,140	2,226	.....	.....	8,308
66	8,006	98	335	.....	.....	18,008	.....	.....	870
.....	600	827	.....	.....	.....	8,003	.....	.....	823
664	6,970	1,078	606	1,224	8,140	20,380	.....	.....	4,700
903	1,340	86	.....	50	3,226	.....	6	.....	901
106	611	84	.....	.....	798	819	.....	.....	410
807	2,151	199	.....	50	4,096	819	6	.....	1,361
66	1,380	90	.....	.....	8,170	1,068	10	.....	140
1,618	1,781	180	.....	.....	1,840	.....	.....	.....	84
126	590	86	.....	.....	718	.....	.....	.....	.....
1,668	2,721	680	.....	80	2,788	3,486	18	.....	1,638
21,918	2,17,496	26,976	28,726	68,688	1,76,998	2,13,121	249	26	1,50,847

BANKERS.

FORM No. II.—Statement showing the expenditure of the

NAME OF OFFICE.	NAME OF MUNICIPALITY.	Serial number.	PUBLIC HEALTH—consolid.		PUBLIC INSTRUCTION.	PUBLIC CONVENIENCE.							Contributions to local or periodical funds.
			(A)			Public Works.							
			Other measures.			Contributions to schools.	Maintenance.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.	Other charges (printing, etc.).	
			Mortgage and slaughter-house (sanitation, pest, contingencies).	Public garden (establishment, purchase of well, purchase of bullocks, &c.).									
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
PATNA DIVISION—consolid.													
100	Manikpur	7	616	708	8,440								
110	Balpur		175	144	513								
111	Lalganga		144		1,979								
112	Sitamarhi		31		478								
	Total	7	966	966	10,931								
118	Darbhanga		458	1,320	978	6,446							
116	Boothani		278	791		654							
116	Madhubani			260									
	Total		736	2,371	978	7,777							
116	Chopra		1,281	8,094	1,288	3,318							
117	Kailashpur			1,104		1,501							
118	Sawai			645		785							
	Total		1,281	8,094	2,015	5,611							
110	Motihari		459	346		1,000							
120	Sitauli			660	210	660							
	Total		459	996	210	1,678							
	Divisional Total		3,006	8,091	13,808	4,843	66,436	871	13,630	110	10,547	1,006	
BHAUGLPORE DIVISION.													
121	Monghyr		211	943	1,363	6,196							
122	Jamui			13		1,803							
123	Jamui			366		801							
	Total		211	1,280	1,363	2,338	7,234						
124	Thakurpore		106	1,000	519	3,000	18,304	231	211				
126	Catmura				256	460	875						
	Total		106	1,000	785	3,619	12,837	231	211				
128	Purneah		1	92	1,420	4,399	2,306						
127	Kishanganj			60	70	745							
	Total		1	152	1,490	5,144	2,306						
128	English Bazar			168	1,285	3,803							
129	Old Malda				181	303							
	Total			168	1,466	4,106							
130	Deogir				234	441							
131	Bhadrachal					461							
	Total				234	902							
	Divisional Total		377	2,532	4,517	7,767	29,327	3,167	407				
ORISSA DIVISION.													
128	Cuttack, including cantonment.		473	154	1,758		5,638	456	850	106	778	211	
128	Jajpur				800		123						
126	Kandrapur			166	313		2,207						
	Total		473	310	2,071		7,868	456	850	106	1,198	211	
128	Pooree			70	794		5,566						
128	Balasore			147	474		8,718						
	Divisional Total		473	527	4,441		23,112	456	1,651	106	2,456	211	
ORISSA NAAGPORE DIVISION.													
127	Hazaribagh		183		424		281						
128	Chatra			111	360		1,494						
	Total		183	111	784		2,355						
128	Ranchi				120		3,420						
128	Purulia				479		461						
	Divisional Total		183	111	1,383		6,236						
	Grand Total		3,006	17,394	13,808	76,400	4,45,938	48,386	27,547	721	64,717	4,177	

